

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 4546

May 26, 2017

David G. Kalergis Chief Executive Officer Diffusion Pharmaceuticals Inc. 2020 Avon Court, #4 Charlottesville, VA 22902

Re: Diffusion Pharmaceuticals Inc.

Preliminary Proxy Statement on Schedule 14A

Filed November 28, 2016

File No. 001-37942

Dear Mr. Kalergis:

We completed our review of your filing on December 5, 2016. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Erin K. Jaskot, for

Suzanne Hayes Assistant Director Office of Healthcare and Insurance