

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

DIVISION OF CORPORATION FINANCE

August 22, 2024

Narayan Prabhu Chief Financial Officer Reviva Pharmaceuticals Holdings, Inc. 10080 N. Wolfe Road, Suite SW3-200 Cupertino, CA 95014

Re: Reviva Pharmaceuticals Holdings, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-38634

Dear Narayan Prabhu:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Life Sciences