

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

July 1, 2020

Jim Robbins
Vice President of Finance and Administration
Viveve Medical, Inc.
345 Inverness Drive South
Building B, Suite 250
Englewood, CO 80112

Re: Viveve Medical, Inc. Form 10-K for the Fiscal Year Ended December 31, 2019 Filed March 19, 2020 File No. 001-11388

Dear Mr. Robbins:

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