

August 28, 2023

Craig Collard
Executive Vice President, Chief Financial Officer
HERON THERAPEUTICS, INC. /DE/
4242 Campus Point Court
Suite 200
San Diego, California 92121

INC. /DE/
Statement on Form S-3
2023

Re: HERON THERAPEUTICS,
Registration
Filed August 23,
File No. 333-274167

Dear Craig Collard:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

N. Sheppard at 202-551-8346 with any questions.

Please contact Tamika

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ryan A. Murr