

October 13, 2022

Barry Quart, Pharm.D.
Chief Executive Officer
Heron Therapeutics, Inc.
4242 Campus Point Court, Suite 200
San Diego, CA 92121

Inc.

Statement on Form S-3
2022

Re: Heron Therapeutics,
Registration
Filed October 7,
File No. 333-267781

Dear Barry Quart:

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.

Please contact Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Branden C. Berns