



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2023

Charles Reinhart, III  
Chief Financial Officer  
Pacira BioSciences, Inc.  
5401 West Kennedy Boulevard, Suite 890  
Tampa, Florida 33609

**Re: Pacira BioSciences, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 28, 2023**  
**File No. 001-35060**

Dear Charles Reinhart:

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