

April 3, 2024

Kevin Danahy  
President and Chief Executive Officer  
Pulse Biosciences, Inc.  
3957 Point Eden Way  
Hayward, California 94545

Inc.

Statement on Form S-3

2024

Re: Pulse Biosciences,

Registration

Filed March 28,

File No. 333-278322

Dear Kevin Danahy:

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 Robert Augustin at 202-551-8483 with any questions.

Please contact Robert

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc:

Adam Finerman