

**PULSE BIOSCIENCES, INC.**

3957 Point Eden Way  
Hayward, California 94545

September 13, 2021

**Via EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, NE  
Washington, D.C. 20549-3561  
Attention: Ms. Christine Westbrook

Re: Pulse Biosciences, Inc.  
Registration Statement on Form S-3  
Filed September 3, 2021  
File No. 333-259330

**Acceleration Request**

Requested Date: September 15, 2021  
Requested Time: 4:00 p.m. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Pulse Biosciences, Inc. (the "Company") hereby requests that the above-referenced Registration Statement on Form S-3 (File No. 333-259330) (the "Registration Statement"), be declared effective at the "Requested Date" and "Requested Time" set forth above or as soon thereafter as practicable, or at such later time as the Company may request by telephone to the staff of the Securities and Exchange Commission.

The Company hereby authorizes Ken Stratton, the Company's General Counsel, to make such request on the Company's behalf.

The Company requests that it be notified of the effectiveness of the Registration Statement by contacting Ken Stratton at (510) 905-1106 or ken.stratton@pulsebiosciences.com.

Sincerely,

PULSE BIOSCIENCES, INC.

By: /s/ Sandra A. Gardiner

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Sandra A. Gardiner  
Chief Financial Officer, Executive Vice  
President of Finance and Administration,  
Secretary and Treasurer

cc: Darrin R. Uecker, Pulse Biosciences, Inc.  
Kenneth B. Stratton, Esq., Pulse Biosciences, Inc.  
Andrew D. Hoffman, Esq., Wilson Sonsini Goodrich & Rosati, P.C.

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