

August 18, 2023

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

Inc.

Statement on Form S-3

2023

Re: Pulse Biosciences,

Registration

Filed August 11,

File No. 333-273944

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.

Ansart at 202-551-4511 with any questions.

Please contact Jessica

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc:

Adam Finerman