

September 9, 2021

Darrin R. Uecker  
Chief Executive Officer  
Pulse Biosciences, Inc.  
3957 Point Eden Way  
Hayward, CA 94545

Inc.

Statement on Form S-3  
2021

Re: Pulse Biosciences,  
Registration  
Filed September 3,  
File No. 333-259330

Dear Mr. Uecker:

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  
Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Andrew D. Hoffman, Esq.