

September 11, 2019

Brian Dow  
Chief Financial Officer  
Pulse Biosciences, Inc.  
3957 Point Eden Way  
Hayward, CA 94545

Re: Pulse Biosciences, Inc.  
Form 10-K for the Year Ended December 31, 2018  
Filed March 14, 2019  
File No. 001-37744

Dear Mr. Dow:

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

Office of Electronics

Corporation Finance  
and Machinery