

May 17, 2018

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3720
Attention: Amanda Ravitz
Heather Percival

**Re: Pulse Biosciences, Inc.
Registration Statement on Form S-3
Filed May 17, 2018
File No. 333-224800**

Acceleration Request

**Requested Date: May 21, 2018
Requested Time: 4:00 PM 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. 333-224800) (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 (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**"). The Company hereby authorizes Andrew D. Hoffman of Wilson Sonsini Goodrich & Rosati, Professional Corporation, counsel for the Company, to make such request on the Company's behalf.

The Company requests that it be notified of the effectiveness of the Registration Statement by telephone to Andrew D. Hoffman of Wilson Sonsini Goodrich & Rosati, Professional Corporation, at (650) 849-3240.

Please direct any questions or comments regarding this acceleration request to Andrew D. Hoffman at (650) 849-3240.

Sincerely,

PULSE BIOSCIENCES, INC.

By: /s/ Brian B. Dow
Brian B. Dow
Senior Vice President and Chief Financial
Officer

cc: Andrew D. Hoffman, Esq.
Wilson Sonsini Goodrich & Rosati, Professional Corporation
