

August 21, 2008

Mail Stop 6010

Richard T. Schumacher
Chief Executive Officer
Pressure BioSciences, Inc.
14 Norfolk Avenue
South Easton, MA 02375

**Re: Pressure BioSciences, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed July 22, 2008
File No. 000-21615**

Dear Mr. Schumacher:

We have completed our review of your Preliminary Proxy Statement and have no further comments at this time. If you have any questions, please contact Geoffrey D. Kruczek at (202) 551-3641

Sincerely,

Russell Mancuso
Branch Chief

cc (via fax): Steven London, Esq.—Pepper Hamilton LLP