



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 24, 2012

Via E-mail

Michael L. Krall
President and Chief Executive Officer
Pure Bioscience, Inc.
1725 Gillespie Way
San Diego, CA 92020

**Re: Pure Bioscience, Inc.
Amendment 1 to Registration Statement on Form S-3
Filed July 19, 2012
File No. 333-182475**

Dear Mr. Krall:

We have reviewed the above-captioned filing and have the following comments.

General

1. We note your response to comment one from our letter dated July 13, 2012. Please revise the prospectus cover page to disclose the calculation of the aggregate market value of your outstanding voting and non-voting common equity as well as the amount of securities, if any, that have been offered during the prior twelve calendar month period. Please refer to Instruction 7 to General Instruction I.B.6. of Form S-3.

Exhibit 5.1

2. We note counsel's revision to the legality opinion in response to comment two in our letter dated July 13, 2012. Please have counsel revise the opinion to remove the warrants from the definition of "Securities."

You may contact me at (202) 551-3397 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief

Via E-mail

cc: Keith A. Rosenbaum, Esq.