



DIVISION OF
CORPORATION FINANCE

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

December 30, 2014

Via e-mail

Henry R. Lambert
Chief Executive Officer
Pure Bioscience, Inc.
1725 Gillespie Way
El Cajon, California 92020

**Re: Pure Bioscience, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed December 18, 2014
File No. 333-199240**

Dear Mr. Lambert:

We have reviewed your amended registration statement and have the following comment.

Undertakings, page II-5

1. Please revise to include the undertakings in Item 512(a)(5)(ii) and Item 512(h) of Regulation S-K.

Please contact Leland Benton at (202) 551-3791 or me at (202) 551-3397 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief

CC: Jeffrey Thacker (*via e-mail*)
DLA Piper LLP (US)