



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 18, 2009

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

**Re:                   Pressure BioSciences, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**File No. 0-21615**

Dear Mr. Schumacher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief