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August 21, 2008

United States Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, NE
Washington, D.C. 20549-6010
Attn: Mr. Russell Mancuso

Re: Pressure BioSciences, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed August 19, 2008
File No. 000-21615

Dear Mr. Mancuso:

On behalf of Pressure BioSciences, Inc. (the "Company"), the following responds to oral comments by the staff of the Securities and Exchange Commission (the "Commission"), relating to the Company's response to the following comment set forth in the staff's comment letter dated August 20, 2008.

- 1. Your response to prior comment 3 implies that you believe there may be circumstances before the shareholder vote on the proposal in which you would enter into a plan, arrangement or contract to offer the securities subject to the proposal without distributing revised proxy materials and resoliciting proxies. Please provide us the authority on which you rely to support your belief.*

Company Response:

The Company will revise the last sentence of the third paragraph on page 22 as follows:

"If any material plans, arrangements or contracts regarding securities issuances subject to this proposal arise after the date of this proxy statement and prior to the actual vote on this proposal, the Company will notify its stockholders and distribute revised proxy solicitation materials. These materials will include a new proxy card, if necessary."

In connection with the response to the Staff's comments, attached is a letter from the Company with respect to the required acknowledgements.

We thank you for your prompt attention to this letter responding to your comments and look forward to hearing from you at your earliest convenience. Please direct any questions concerning this filing to my attention at 617.204.5107.

Very truly yours,

/s/ Steven R. London

Steven R. London

cc: Geoffrey Kruczek, Esq.
Richard T. Schumacher, President and Chief Executive Officer, Pressure BioSciences, Inc.
Edward H. Myles, Chief Financial Officer, Pressure BioSciences, Inc.

PRESSURE BIOSCIENCES, INC.

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US Securities and Exchange
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Washington DC 20549
Attn: Russell Mancuso

Re: Pressure BioSciences, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed August 19, 2008
File No. 000-21615

Dear Mr. Mancuso:

Pursuant to the comment letter of the staff of the Securities and Exchange Commission (the "Commission") dated August 20, 2008 in connection with the revised preliminary proxy statement filed by Pressure BioSciences, Inc. (the "Company") with the Commission on August 19, 2008, as requested, the Company hereby acknowledges as follows:

1. The Company is responsible for the adequacy and accuracy of the disclosure in the filing;
2. Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
3. The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Yours sincerely,



Richard T. Schumacher
President, Chief Executive Officer and Treasurer




