

January 6, 2022

Michael Grey  
Interim Chief Executive Officer  
Spruce Biosciences, Inc.  
2001 Junipero Serra Boulevard, Suite 640  
Daly City, California 94014

Inc.

Statement on Form S-3

2021

Re: Spruce Biosciences,  
Registration  
Filed December 30,  
File No. 333-261960

Dear Mr. Grey:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Edwards at 202-551-6761 with any questions.

Please contact Chris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Daniel P. Eitutis