

SPRUCE BIOSCIENCES, INC.
2001 Junipero Serra Boulevard, Suite 640
Daly City, CA 94014

February 9, 2022

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Chris Edwards

**RE: Spruce Biosciences, Inc.
Registration Statement on Form S-3
File No. 333-261960**

Acceleration Request

Requested Date: February 11, 2022
Requested Time: 4:00 p.m. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Exchange Act of 1933, as amended, the undersigned registrant hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-261960) (the "**Registration Statement**") to become effective at 4:00 p.m. Eastern Time on Friday, February 11, 2022, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Alexa Ekman of Cooley LLP, counsel to the registrant, at (858) 550-6183.

[Signature page follows]

Sincerely,

SPRUCE BIOSCIENCES, INC.

By: /s/ Javier Szwarcberg, M.D., MPH
Javier Szwarcberg, M.D., MPH
Chief Executive Officer

cc: Samir Gharib, President and Chief Financial Officer, Spruce Biosciences, Inc.
Michael Grey, Executive Chairman, Spruce Biosciences, Inc.
Alexa Ekman, Cooley LLP
Daniel P. Eitutis, Cooley LLP