

Spruce Biosciences, Inc.
611 Gateway Blvd, Suite 740
South San Francisco, California 94080

April 5, 2023

VIA EDGAR

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: Jason Drory

RE: Spruce Biosciences, Inc.
Registration Statement on Form S-3
Filed March 16, 2023
File No. 333-270612

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities 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 to become effective at 4:30 p.m. Eastern Time on April 7, 2023, or as soon thereafter as is practicable.

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

SPRUCE BIOSCIENCES, INC.

By: /s/ Samir Gharib
Samir Gharib
President and Chief Financial Officer
