

November 3, 2020

Andrew Sims
Chief Financial Officer
PLUS THERAPEUTICS, INC.
4200 Marathon Blvd., Suite 200
Austin, TX 78756

INC.

Statement on Form S-1
2020

Re: PLUS THERAPEUTICS,
Registration
Filed October 29,
File No. 333-249728

Dear Mr. Sims:

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.

Young at 202-551-4679 with any questions.

Please contact James

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Davina Kaile