

August 16, 2023

Andrew Sims  
Chief Financial Officer  
Plus Therapeutics, Inc.  
4200 Marathon Blvd., Suite 200  
Austin, TX 78756

Inc.  
Statement on Form S-1  
2023

Re: Plus Therapeutics,  
Registration  
Filed August 9,  
File No. 333-273823

Dear Andrew 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.

Richie at 202-551-7857 with any questions. Please contact Benjamin

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

William Intner