

March 4, 2021

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

Inc.

Statement on Form S-1
2021

Re: Plus Therapeutics,
Registration
Filed February 26,
File No. 333-253612

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.

Robinson at 202-551-5880 with any questions.

Please contact Kasey

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Andrew Strong