

September 8, 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 September 3,  
File No. 333-259325

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.

Gessert at 202-551-2326 with any questions.

Please contact David

Sincerely,

Division of Corporation Finance  
Office of Life Sciences