

October 15, 2020

Marc Hedrick, MD  
President and Chief Executive Officer  
Plus Therapeutics, Inc.  
4200 Marathon Blvd., Suite 200  
Austin, TX 78756

Inc.

Statement on Form S-3

2020

Re: Plus Therapeutics,

Registration

Filed October 3,

File No. 333-249410

Dear Mr. Hedrick:

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.

Drory at 202-551-8342 with any questions.

Please contact Jason L.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Andrew L. Strong