

August 15, 2022

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

Inc.

Statement on Form S-1  
2022

Re: Plus Therapeutics,

Registration

Filed August 9,

File No. 333-266684

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.

Please contact Tyler

Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Andrew Strong, Esq.