

November 17, 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 November 14,
File No. 333-275531

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.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

William Intner