

PLUS THERAPEUTICS, INC.  
4200 Marathon Blvd.  
Suite 200  
Austin, TX 78756

August 16, 2023

**VIA EDGAR**

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **Plus Therapeutics, Inc.**  
**Registration Statement on Form S-1 (File No. 333-273823)**  
**Request for Acceleration of Effective Date**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Plus Therapeutics, Inc., a Delaware corporation, hereby requests that the Securities and Exchange Commission accelerate the effective date of the above-referenced Registration Statement on Form S-1 (File No. 333-273823) and declare the Registration Statement effective as of Friday, August 18, 2023, at 5:00 p.m., Eastern time, or as soon as practicable thereafter.

Please contact the undersigned at (210) 974-6913, or David Will of Hogan Lovells US LLP at (212) 918-3785 with any questions. Also, please notify Mr. Will when this request for acceleration has been granted.

Very truly yours,

PLUS THERAPEUTICS, INC.

By: /s/ Andrew Sims

Name: Andrew Sims

Title: Chief Financial Officer

cc: David Will, *Hogan Lovells US LLP*