



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 14, 2024

Marc H. Hedrick, M.D.  
Chief Executive Officer  
Plus Therapeutics, Inc.  
4200 Marathon Blvd., Suite 200  
Austin, TX 78756

**Re: Plus Therapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 7, 2024**  
**File No. 333-280061**

Dear Marc H. 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.

Please contact Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Andrew L. Strong, Esq.