



DIVISION OF
CORPORATION FINANCE

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

August 5, 2025

Andrew Sims
Chief Financial Officer
Plus Therapeutics, Inc.
2710 Reed Road, Suite 160
Houston, TX 77002

Re: Plus Therapeutics, Inc.
Draft Registration Statement on Form S-1
Submitted August 4, 2025
CIK No. 0001095981

Dear Andrew Sims:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement at least two business days prior to the requested effective date and time. 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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Aaron Schleicher, Esq.