

May 13, 2024

Raymond Vennare  
Chief Executive Officer  
Predictive Oncology Inc.  
91 43rd Street, Suite 110  
Pittsburgh, Pennsylvania 15201

Inc.

Statement on Form S-3

Re: Predictive Oncology

Registration

Filed May 6, 2024

File No. 333-279123

Dear Raymond Vennare:

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 Jane

Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc:

Alan Seem, Esq.