

August 21, 2024

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

Re: Predictive Oncology Inc.
Registration Statement on Form S-3
Filed August 15, 2024
File No. 333-281579

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of

Office of Industrial

Services

Corporation Finance

Applications and

cc: Alan Seem, Esq.