

BY EDGAR

United States Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attention: Chris Edwards

Re: Predictive Oncology Inc.
Registration Statement on Form S-3
File No. 333- 255582
Request for Acceleration

Ladies and Gentlemen:

In accordance with Rules 460 and 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Predictive Oncology Inc., a Delaware corporation (the “**Registrant**”), hereby requests that the effectiveness of the above-referenced Registration Statement on Form S-3 (the “**Registration Statement**”), be accelerated so that it will be declared effective at 5:00 p.m. Eastern Standard Time on May 5, 2021, or as soon thereafter as practicable.

Very truly yours,

Predictive Oncology Inc.

By: /s/ Bob Myers
Name: Bob Myers
Title: Chief Financial Officer

