

March 17, 2021

Bob Myers
Chief Financial Officer
Predictive Oncology Inc.
2915 Commers Drive, Suite 900
Eagan, Minnesota 55121

Inc.

Statement on Form S-3

2021

Re: Predictive Oncology

Registration

Filed March 15,

File No. 333-254309

Dear Mr. Myers:

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.

Hagius at 202-551-7976 with any questions.

Please contact Dillon

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Martin Rosenbaum