



DIVISION OF
CORPORATION FINANCE

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

July 24, 2025

Josh Blacher
Interim Chief Financial Officer
Predictive Oncology Inc.
91 43rd Street, Suite 110
Pittsburgh, PA 15201

Re: Predictive Oncology Inc.
Registration Statement on Form S-1
Filed July 18, 2025
File No. 333-288782

Dear Josh Blacher:

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 Corporation Finance
Office of Industrial Applications and
Services

cc: Amanda Maki, Esq.