



DIVISION OF
CORPORATION FINANCE

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

July 17, 2020

Carl Schwartz
Chief Executive Officer
Predictive Oncology Inc.
2915 Commers Drive, Suite 900
Eagan, MN 55121

Re: Predictive Oncology Inc.
Registration Statement on Form S-3
Filed July 14, 2020
File No. 333-239851

Dear Mr. Schwartz:

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 Jason L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Bradley L. Yenter, Esq.