



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2021

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

**Re: Predictive Oncology Inc.**  
**Registration Statement on Form S-1**  
**Filed January 29, 2021**  
**File No. 333-252585**

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.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Martin R. Rosenbaum, Esq.