



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

DIVISION OF
CORPORATION FINANCE

February 27, 2020

Via E-mail

Ms. Jessica Fees
Senior Vice President, Finance
Surface Oncology, Inc.
50 Hampshire Street, 8th Floor
Cambridge, MA 02139

Re: Surface Oncology, Inc.
Form 8-K
Exhibit No. 10.1 Loan and Security Agreement
Filed November 25, 2019
File No. 001-38459

Dear Ms. Fees:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance