



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