



DIVISION OF
CORPORATION FINANCE

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

March 29, 2024

Lara Sullivan, M.D.
Chief Executive Officer
Pyxis Oncology, Inc.
321 Harrison Avenue
Boston, MA 02118

Re: Pyxis Oncology, Inc.
Registration Statement on Form S-3
Filed March 27, 2024
File No. 333-278282

Dear Lara Sullivan:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Asher Rubin, Esq.