

August 11, 2021

Liisa Nogelo
Chief Legal Officer
Surface Oncology, Inc.
50 Hampshire Street, 8th Floor
Cambridge Massachusetts 02139

Inc.

Statement on Form S-3

2021

Re: Surface Oncology,

Registration

Filed August 5,

File No. 333-258518

Dear Ms. Nogelo :

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.

Crotty at 202-551-7614 with any questions.

Please contact Laura

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Alicia M. Tschirhart