

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 18, 2018**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**Surface Oncology, Inc.**

**File No. 333-223877 - CF#35739**

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Surface Oncology, Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on March 23, 2018.

Based on representations by Surface Oncology, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.17	through March 5, 2028
Exhibit 10.18	through March 5, 2023
Exhibit 10.19	through March 5, 2023

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary