



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2023

Ilan Danieli  
Chief Executive Officer  
Precipio, Inc.  
4 Science Park  
New Haven, Connecticut 06511

**Re: Precipio, Inc.**  
**Registration Statement on Form S-3**  
**Filed on April 14, 2023**  
**File No. 333-271277**

Dear Ilan Danieli:

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 Nicholas O'Leary at (202) 551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Stephen Davis