

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

May 3, 2019

J. Jeffrey Goater Chief Executive Officer Surface Oncology, Inc. 50 Hampshire Street, 8th Floor Cambridge MA 02139

Re: Surface Oncology, Inc.
Registration Statement on Form S-3
Filed May 1, 2019
File No. 333-231144

Dear Mr. Goater:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance