

AVIRAGEN THERAPEUTICS, INC.

2500 Northwinds Parkway

Suite 100

Alpharetta, GA 30009

December 28, 2017

VIA EDGAR

Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Ada D. Sarmento

**Re: Acceleration Request of Aviragen Therapeutics, Inc.
Registration Statement on Form S-4
(File No. 333-222009)
Originally filed on December 12, 2017, as amended**

Ladies and Gentlemen:

Pursuant to Rules 460 and 461 under the Securities Act of 1933, as amended, Aviragen Therapeutics, Inc. (the “**Registrant**”) hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-4 to become effective on Friday, December 29, 2017, at 3:00 p.m., Eastern Time, or as soon thereafter as practicable.

The Registrant requests that it be notified of such effectiveness by a telephone call to David Rosenthal, Esq. of Dechert LLP, counsel to the Registrant, at (212) 698-3616 or by an email to david.rosenthal@dechert.com.

Thank you for your assistance. If you should have any questions, please contact Mr. Rosenthal at (212) 698-3616.

Very truly yours,

/s/ Joseph M. Patti

Joseph M. Patti, Ph.D.
Chief Executive Officer