

September 18, 2019

Wouter Latour  
Chief Executive Officer  
Vaxart, Inc.  
290 Utah Ave, Ste. 200  
South San Francisco, CA 94080

Re: Vaxart, Inc.  
Registration Statement on Form S-1  
Filed September 11, 2019  
File No. 333-233717

Dear Dr. Latour:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of

Office of

Corporation Finance  
Healthcare & Insurance  
cc: John T. McKenna, Esq.