

December 27, 2018

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Donald Field  
Justin Dobbie

Re: **Vaxart, Inc.**  
**Registration Statement on Form S-3**  
**290 Utah Ave, Suite 200**  
**South San Francisco, CA 94080**  
**File No. 333-228910**

**Acceleration Request**

**Requested Date: December 28, 2018**

**Requested Time: 4:00 PM Eastern Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the Registration Statement on Form S-3 (File No. 333-228910) (the "**Registration Statement**") to become effective on December 28, 2018 at 4:00 p.m. Eastern Time, or as soon as practicable thereafter, or at such later time as the Registrant may orally request via telephone call to the staff of the Commission. The Registrant hereby authorizes each of John McKenna and Josh Seidenfeld of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with John McKenna of Cooley LLP, counsel to the Registrant, at (650) 843-5059, or in his absence, Josh Seidenfeld at (650) 843-5862.

Very truly yours,

Vaxart, Inc.

By: /s/ Wouter W. Latour, M.D.

Name: Wouter W. Latour, M.D.

Title: Chief Executive Officer

cc: John T. McKenna, Cooley LLP  
Josh Seidenfeld, Cooley LLP