

September 25, 2019

**VIA EDGAR**

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

Attn: Tonya K. Aldave

Re: **Vaxart, Inc.**  
**Registration Statement on Form S-1**  
**290 Utah Ave, Suite 200**  
**South San Francisco, CA 94080**  
**File No. 333-233717**

**Acceleration Request**

**Requested Date: September 26, 2019**

**Requested Time: 9:00 AM Eastern Daylight 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-1 (File No. 333-233717) (the "**Registration Statement**") to become effective on September 26, 2019 at 9:00 a.m. Eastern Daylight 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: Wouter W. Latour, M.D.  
Name: Wouter W. Latour, M.D.  
Title: President and Chief Executive Officer

cc: John T. McKenna, Cooley LLP  
Josh Seidenfeld, Cooley LLP  
Gary Emmanuel, McDermott Will & Emery LLP  
Heidi Steele, McDermott Will & Emery LLP

---