



DIVISION OF
CORPORATION FINANCE

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

August 19, 2025

Gregory Weaver
Chief Financial Officer
Altimune, Inc.
910 Clopper Road, Suite 201S
Gaithersburg, MD 20878

Re: Altimune, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2024
File No. 001-32587

Dear Gregory Weaver:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences