



DIVISION OF
CORPORATION FINANCE

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

May 14, 2025

Andrew Guggenhime
President and Chief Financial Officer
Vaxcyte, Inc.
825 Industrial Road, Suite 300
San Carlos, California 94070

Re: Vaxcyte, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2024
Filed February 25, 2025
File No. 001-39323

Dear Andrew Guggenhime:

We have completed our review of your filing. 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