



DIVISION OF
CORPORATION FINANCE

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

February 13, 2019

Michael Swanson
Executive Vice President and Chief Financial Officer
VITAL THERAPIES INC
15222-B Avenue of Science
San Diego, California 92128

Re: VITAL THERAPIES INC
Registration Statement on Form S-4
Filed on February 4, 2019
File No. 333-229510

Dear Mr. Swanson:

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 Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance