



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

DIVISION OF  
CORPORATION FINANCE

August 22, 2019

Vipin K. Garg  
Chief Executive Officer  
Altimune, Inc.  
910 Clopper Road, Suite 201S  
Gaithersburg, Maryland, 20878

**Re: Altimune, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 9, 2019**  
**File No. 001-32587**

Dear Dr. Garg:

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 Healthcare & Insurance

cc: Joseph C. Theis, Jr. - Goodwin Procter LLP