



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2020

Jeff Wolf  
Chief Executive Officer  
Heat Biologics, Inc.  
627 Davis Drive, Suite 400  
Morrisville, North Carolina 27560

**Re: Heath Biologics, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 23, 2020**  
**File No. 333-237808**

Dear Mr. Wolf:

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 Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences