



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2022

William Enright  
Chief Executive Officer  
Vaccitech plc  
The Schrödinger Building  
Heatley Road  
The Oxford Science Park  
Oxford, OX4 4GE  
United Kingdom

**Re: Vaccitech plc**  
**Registration Statement on Form S-3**  
**Filed June 22, 2022**  
**File No. 333-265763**

Dear Mr. Enright:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Robert E. Puopolo, Esq.