



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2018

Wouter W. Latour  
Chief Executive Officer  
Vaxart, Inc.  
290 Utah Ave  
Suite 200  
South San Francisco, CA 94080

**Re: Vaxart, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 20, 2018**  
**File No. 333-228910**

Dear Mr. Latour:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance