



DIVISION OF
CORPORATION FINANCE

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

February 14, 2019

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-1
Filed February 6, 2019
File No. 333-229536

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