

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

September 18, 2019

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

Re: Vaxart, Inc.

Registration Statement on Form S-1

Filed September 11, 2019 File No. 333-233717

Dear Dr. 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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance

cc: John T. McKenna, Esq.