



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2020

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

**Re: Vaxart, Inc.**  
**Form 10-Q for the quarterly period ended September 30, 2019**  
**Exhibit No. 10.1 - Manufacturing Services Agreement dated July 17, 2019, by and**  
**between Vaxart, Inc. and Lonza Houston, Inc.**  
**Filed November 12, 2019**  
**File No. 001-35285**

Dear Dr. Latour:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance