



DIVISION OF
CORPORATION FINANCE

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

January 7, 2021

Vipin K. Garg
Chief Executive Officer
Altimune, Inc.
910 Clopper Road, Suite 201S
Gaithersburg, Maryland

Re: Altimune, Inc.
Registration Statement on Form S-3
Filed December 31, 2020
File No. 333-251858

Dear Dr. Garg:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Joseph C. Theis, Esq.