

January 7, 2021

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

Re: Altimmune, 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.