

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

DIVISION OF CORPORATION FINANCE

December 16, 2020

Jeffrey Wolf Chief Executive Officer and President Heat Biologics, Inc. 627 Davis Drive, Suite 400 Morrisville, North Carolina 27560

> Re: Heat Biologics, Inc. Registration Statement on Form S-3 Filed December 10, 2020 File No. 333-251256

Dear Mr. Wolf:

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: Leslie Marlow, Esq.