



DIVISION OF
CORPORATION FINANCE

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

June 15, 2021

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

Re: Heat Biologics, Inc.
Registration Statement on Form S-3
Filed June 11, 2021
File No. 333-257051

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences