

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

February 13, 2019

Michael Swanson Executive Vice President and Chief Financial Officer VITAL THERAPIES INC 15222-B Avenue of Science San Diego, California 92128

> Re: VITAL THERAPIES INC Registration Statement on Form S-4 Filed on February 4, 2019 File No. 333-229510

Dear Mr. Swanson:

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 Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance