



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2022

David Dodd  
President & Chief Executive Officer  
GeoVax Labs, Inc.  
1900 Lake Park Drive, Suite 380  
Smyrna, Georgia 30080

**Re: GeoVax Labs, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 4, 2022**  
**File No. 333-262541**

Dear Mr. Dodd:

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 Michael Davis at 202-551-4385 or Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: F. Reid Avett