

September 20, 2023

Maurice Zauderer, Ph.D.  
Chief Executive Officer  
Vaccinex, Inc.  
1895 Mount Hope Avenue  
Rochester, NY 14620

Re: Vaccinex, Inc.  
Registration

Statement on Form S-1

2023

Filed September 14,

File No. 333-274520

Dear Maurice Zauderer:

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 Doris

Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

William Intner, Esq.