

March 9, 2023

Shawn Singh
Chief Executive Officer
Vistagen Therapeutics, Inc.
343 Allerton Avenue
South San Francisco, CA 94080

Therapeutics, Inc.

Statement on Form S-3

Re: Vistagen

Registration

Filed March 2, 2023
File No. 333-270232

Dear Shawn Singh:

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 Tyler

Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jack Kennedy, Esq.