

February 16, 2024

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

Therapeutics, Inc.

Statement on Form S-3
2024

Re: Vistagen

Registration

Filed February 13,

File No. 333-277041

Dear Shawn K. 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:

Scott W. Westhoff, Esq.