

April 27, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Office of Life Sciences  
Division of Corporation Finance  
Mail Stop 4561  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: David Gessert and Jeffrey Gabor

**Re: Vaccitech plc  
Acceleration Request for Registration Statement on Form S-1 (File No. 333-255158)**

Ladies and Gentlemen:

In connection with the above-captioned Registration Statement and offering, we, the representatives of the underwriters (the “**Representatives**”), wish to advise you that, pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the “**Act**”), the underwriters have distributed approximately 1,500 copies of the Preliminary Prospectus dated April 26, 2021 through the date hereof, to underwriters, dealers, institutions and others.

We, the undersigned Representatives, have been informed by the participating underwriters that they will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended, in connection with the proposed offering.

In accordance with Rule 461 of the Act, we hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m. Eastern Time, on April 29, 2021 or as soon thereafter as practicable, unless Vaccitech plc or its outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time.

*[signature page follows]*

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Very truly yours,

MORGAN STANLEY & Co. LLC  
JEFFERIES LLC  
BARCLAYS CAPITAL INC.  
WILLIAM BLAIR & COMPANY, L.L.C.

For themselves and as representatives  
of the syndicate of underwriters for the offering

By MORGAN STANLEY & Co. LLC

By: /s/ Kalli Dircks  
*Authorized Representative*

By JEFFERIES LLC

By: /s/ Charlie Glazer  
*Authorized Representative*

By BARCLAYS CAPITAL INC.

By: /s/ Victoria Hale  
*Authorized Representative*

By WILLIAM BLAIR & COMPANY, L.L.C.

By: /s/ Rakhee Bhagat  
*Authorized Representative*

*[Signature Page to Acceleration Request of the Underwriters]*

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