United States securities and exchange commission logo

April 15, 2021

Steven Cobourn

Chief Financial Officer

NextCure, Inc.

9000 Virginia Manor Road, Suite 200

Beltsville, MD 20705

Re: NextCure, Inc.

Form 10-K for the

Fiscal Year Ended December 31, 2020

Filed March 4, 2021

File No. 001-38905

Dear Mr. Cobourn:

We have limited our review of your filing to the financial statements and related

disclosures and have the following comment. In our comment, we may ask you to provide us

with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested

information or advise us as soon as possible when you will respond. If you do not believe our

comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your

response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2020

Exhibits

1. We note the certifications provided in Exhibits 31.1 and 31.2 do not include paragraph

4(b) and the

introductory language in paragraph 4 referring to internal control over financial reporting

after the end of the transition period that allows these omissions. Please amend the filing to

provide revised certifications. You may file an abbreviated amendment

that is limited to the

cover page, explanatory note, signature page and paragraphs 1, 2, 4 and 5 of the

certification. Refer to Exchange Act Rule 13a-14(a) and Item 601(b)(31) of Regulation S-K.

In closing, 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.

Steven Cobourn

NextCure, Inc.

April 15, 2021

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You may contact Tara Harkins at (202) 551-3639 or Kevin Kuhar, Accounting Branch

Chief, at (202) 551-3662 with any questions.

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| FirstName | LastNameSteven Cobourn | Sincerely, |
| Comapany NameNextCure, Inc. | |  |
|  |  | Division of Corporation |
| Finance |  |  |
| April 15, | 2021 Page 2 | Office of Life Sciences |
| FirstName | LastName |  |