

December 29, 2021

Diane Carman, Esq.  
Senior Vice President and General Counsel  
WINDTREE THERAPEUTICS, INC.  
2600 Kelly Road, Suite 100  
Warrington, Pennsylvania 18976

THERAPEUTICS, INC.

Statement on Form S-3  
2021

Re: WINDTREE

Registration

Filed December 23,

File No. 333-261878

Dear Ms. Carman:

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.

Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Rachael Bushey