

February 20, 2024

Craig Fraser  
Chief Executive Officer  
Wintertree Therapeutics, Inc.  
2600 Kelly Road, Suite 100  
Warrington, PA 18976

Therapeutics, Inc.  
Statement on Form S-3  
2024

Re: Wintertree  
Registration  
Filed February 14,  
File No. 333-277073

Dear Craig Fraser:

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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Justin Platt, Esq.