

July 18, 2019

Craig E. Fraser  
President and Chief Executive Officer  
Windtree Therapeutics, Inc.  
2600 Kelly Road, Suite 100  
Warrington, Pennsylvania 18976-3622

Re: Windtree Therapeutics, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed June 24, 2019  
File No. 000-26422

Dear Mr. Fraser:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of Healthcare

Corporation Finance

& Insurance

cc: Brian Lee - Dentons US LLP