

February 21, 2023

Craig Fraser
Chief Executive Officer
WINDTREE THERAPEUTICS INC /DE/
2600 Kelly Road, Suite 100
Warrington, PA 18976

THERAPEUTICS INC /DE/
Statement on Form S-1
2023

Re: WINDTREE
Registration
Filed February 14,
File No. 333-269775

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.

Please contact Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Jennifer Porter