

**Windtree Therapeutics, Inc.**  
**2600 Kelly Road, Suite 100**  
**Warrington, PA 18976**

December 29, 2021

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street NE  
Washington, D.C. 20549  
Attn: Daniel Crawford

Re: Windtree Therapeutics, Inc.  
Registration Statement on Form S-3  
Filed December 23, 2021 (File No. 333- 261878)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Windtree Therapeutics, Inc. (the "**Company**") hereby requests that the effective date of the Company's Registration Statement on Form S-3 (File No. 333-261878) (the "**Registration Statement**") be accelerated so that the Company's Registration Statement will become effective at 4:01 PM, Eastern Time, on January 3, 2022, or as soon thereafter as is practicable.

Please contact Rachael M. Bushey, Esq. of Troutman Pepper Hamilton Sanders LLP, counsel to the Company, at (215) 981-4331 to provide notice of effectiveness, or if you have any questions or comments concerning this request.

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Very truly yours,

**WINDTREE THERAPEUTICS, INC.**

By: /s/ Diane Carman

Name: Diane Carman

Title: Senior Vice President and General Counsel