

May 7, 2019

Craig Fraser
Chief Executive Officer
Windtree Therapeutics, Inc.
2600 Kelly Road, Suite 100
Warrington, PA18976

Re: Windtree Therapeutics, Inc.
Registration Statement on Form S-1
Filed April 30, 2019
File No. 333-231128

Dear Mr. 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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Healthcare & Insurance

cc: Nathan J. Hyman, Esq.