DISCOVERY LABORATORIES, INC.

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February 10, 2014

Christina M. De Rosa Division of Corporation Finance United States Securities and Exchange Commission 100 F Street, NE Washington, D.C. 20549

Re: Discovery Laboratories, Inc.

Registration Statement on Form S-3 Filed January 22, 2014 (File No. 333-193490)

Dear Ms. De Rosa:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, Discovery Laboratories, Inc., a Delaware corporation (the "Company"), hereby requests that the effectiveness of the Company's Registration Statement on Form S-3, File No. 333-193490, be accelerated to 4:30 p.m. (New York time), <u>February 12</u>, 2014, or as soon thereafter as is practicable.

Very truly yours,

DISCOVERY LABORATORIES, INC.

/s/ Mary B. Templeton

Mary B. Templeton Senior Vice President, General Counsel and Corporate Secretary

Cc: Ira L. Kotel