

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

May 25, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, NE
Washington, D.C. 20549
Attn: Jimmy McNamara

Re: Windtree Therapeutics, Inc.
Registration Statement on Form S-3
SEC File No. 333-272095
Request for Acceleration

Mr. McNamara:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations 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. 333-272095) (the “**Registration Statement**”) be accelerated so that the Company’s Registration Statement will become effective at 4:00 P.M., eastern time, on May 30, 2023, or as soon thereafter as is practicable, or at such other time thereafter as our counsel, Goodwin Procter LLP, may request by telephone. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Goodwin Procter LLP, by calling Jennifer Porter at (445) 207-7806.

Please feel free to direct any questions or comments concerning this request to Jennifer Porter, Esq. of Goodwin Procter LLP at (445) 207-7806.

WINDTREE THERAPEUTICS, INC.

By: /s/ Craig E. Fraser

Name: Craig E. Fraser

Title: President and Chief Executive Officer

Cc: Jennifer Porter, Goodwin Procter LLP