

WINDTREE THERAPEUTICS, INC.
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April 12, 2017

Suzanne Hayes
Assistant Director
Office of Healthcare and Insurance
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: Windtree Therapeutics, Inc.
Registration Statement on Form S-1
File No. 333-217161

Acceleration Request
Requested Date: April 14, 2017
Requested Time: 5:00 PM Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, Windtree Therapeutics, Inc. (the "Company"), a Delaware corporation, hereby requests that the effectiveness of the Company's Registration Statement on Form S-1, File No. 333-217161, be accelerated to the date and time set forth above, or as soon thereafter as is practicable.

Very truly yours,

WINDTREE THERAPEUTICS, INC.

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

cc: Ira L. Kotel, Dentons US LLP