

January 12, 2023

John Hamill
Chief Financial Officer
WINDTREE THERAPEUTICS INC /DE/
2600 Kelly Road, Suite 100
Warrington, PA 18976

THERAPEUTICS INC /DE/
Statement on Schedule 14A
2022, as amended

Re: WINDTREE
Preliminary Proxy
Filed November 22,
File No. 001-39290

Dear John Hamill:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Jennifer Porter