



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 25, 2023

Lori J. Braender  
Senior Vice President, General Counsel,  
Aquestive Therapeutics, Inc.  
30 Technology Drive  
Warren, New Jersey 07059

**Re: Aquestive Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 21, 2023**  
**File No. 333-274609**

Dear Lori J. Braender:

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 Tamika N. Sheppard at (202) 551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Anna Tomczyk, Esq