



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2023

A. Ernest Toth, Jr.  
Chief Financial Officer  
Aquestive Therapeutics, Inc.  
30 Technology Drive  
Warren, NJ 07059

**Re: Aquestive Therapeutics, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**Filed March 31, 2023**  
**File No. 001-38599**

Dear A. Ernest Toth, Jr. :

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