



DIVISION OF
CORPORATION FINANCE

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

November 27, 2020

Steven C. Quay
Chairman, Chief Executive Officer and President
Atossa Therapeutics, Inc.
107 Spring Street
Seattle, WA 98104

Re: Atossa Therapeutics, Inc.
Registration Statement on Form S-1
Filed November 20, 2020
File No. 333-250820

Dear Mr. Quay:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences