

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

DIVISION OF CORPORATION FINANCE

September 27, 2023

Nestor Jaramillo, Jr. Chief Executive Officer Nuwellis, Inc. 12988 Valley View Road Eden Prairie, Minnesota 55344

> Re: Nuwellis, Inc. Registration Statement on Form S-1 Filed September 21, 2023 File No. 333-274610

Dear Nestor Jaramillo:

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 Jessica Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Phillip Torrence