



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

October 21, 2016

Robert W. Clarke, Ph.D.  
Chief Executive Officer and President  
Pulmatrix, Inc.  
99 Hayden Avenue, Suite 390  
Lexington, MA 02421

**Re: Pulmatrix, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 10, 2016**  
**File No. 001-36199**

Dear Dr. Clarke:

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,

p.p./s/ Michael Clampitt

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance