



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2019

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

**Re: Pulmatrix, Inc.**  
**Registration Statement on Form S-1**  
**Filed March 19, 2019**  
**File No. 333-230395**

Dear Dr. Clarke:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance