



DIVISION OF
CORPORATION FINANCE

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

April 5, 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 April 1, 2019
File No. 333-230670

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