



DIVISION OF
CORPORATION FINANCE

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

November 9, 2020

Glenn Mattes
Chief Executive Officer
TFF Pharmaceuticals, Inc.
2600 Via Fortuna, Suite 360
Austin, Texas 78746

Re: TFF Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed November 5, 2020
File No. 333-249870

Dear Mr. Mattes:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Daniel K. Donahue