



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2021

Damian deGoa  
Chief Executive Officer  
Liquidia Corp  
419 Davis Drive, Suite 100  
Morrisville, North Carolina 27560

**Re: Liquidia Corp**  
**Registration Statement on Form S-3**  
**Filed September 2, 2021**  
**File No. 333-259265**

Dear Mr. deGoa:

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 Michael Davis at 202-551-4385 or Joe McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Andrew P. Gilbert