

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

December 28, 2023

Russell Schundler General Counsel Liquidia Corp 419 Davis Drive, Suite 100 Morrisville, North Carolina 27560

> Re: Liquidia Corp Registration Statement on Form S-3 Filed December 22, 2023 File No. 333-276244

Dear Russell Schundler:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences