



DIVISION OF  
CORPORATION FINANCE

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

May 7, 2019

Craig Fraser  
Chief Executive Officer  
Windtree Therapeutics, Inc.  
2600 Kelly Road, Suite 100  
Warrington, PA18976

**Re: Windtree Therapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 30, 2019**  
**File No. 333-231128**

Dear Mr. Fraser:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Nathan J. Hyman, Esq.