



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

DIVISION OF  
CORPORATION FINANCE

July 18, 2019

Craig E. Fraser  
President and Chief Executive Officer  
Windtree Therapeutics, Inc.  
2600 Kelly Road, Suite 100  
Warrington, Pennsylvania 18976-3622

**Re: Windtree Therapeutics, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed June 24, 2019**  
**File No. 000-26422**

Dear Mr. Fraser:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Brian Lee - Dentons US LLP