



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

DIVISION OF  
CORPORATION FINANCE

January 12, 2023

John Hamill  
Chief Financial Officer  
WINDTREE THERAPEUTICS INC /DE/  
2600 Kelly Road, Suite 100  
Warrington, PA 18976

**Re: WINDTREE THERAPEUTICS INC /DE/  
Preliminary Proxy Statement on Schedule 14A  
Filed November 22, 2022, as amended  
File No. 001-39290**

Dear John Hamill:

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 Life Sciences

cc: Jennifer Porter