

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
2023

Filed December 22,
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