



DIVISION OF
CORPORATION FINANCE

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

September 10, 2021

Damian deGoa
Chief Executive Officer
Liquidia Corp
419 Davis Drive, Suite 100
Morrisville, North Carolina 27560

Re: Liquidia Corp
Registration Statement on Form S-3
Filed September 2, 2021
File No. 333-259265

Dear Mr. deGoa:

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 Michael Davis at 202-551-4385 or Joe McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrew P. Gilbert