

Liquidia Corporation
419 Davis Drive, Suite 100
Morrisville, NC 27560

December 29, 2023

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549

Attention: Jimmy McNamara

Re: Liquidia Corp
Registration Statement on Form S-3
File No. 333-276244
Filed December 22, 2023, as amended on December 28, 2023

Dear Mr. McNamara:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Liquidia Corporation (the "Company") hereby requests acceleration of the effective date of the above referenced Registration Statement to 4:00 p.m., Eastern Time, on January 3, 2024, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, DLA Piper LLP (US), request by telephone that such Registration Statement be declared effective.

Please contact Andrew P. Gilbert, of DLA Piper LLP (US), counsel to the Company, at (973) 520-2553, as soon as the registration statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

LIQUIDIA CORPORATION

By: /s/ Roger Jeffs, Ph.D.

Name: Roger Jeffs, Ph.D.

Title: Chief Executive Officer
