

December 21, 2020

Damian deGoa
Chief Executive Officer
Liquidia Corporation
419 Davis Drive, Suite 100
Morrisville, NC 27560

Corporation
Statement on Form S-3
2020

Re: Liquidia
Registration
Filed December 16,
File No. 333-251394

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 Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Andrew P. Gilbert, Esq.