

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

July 2, 2024

**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: Alan Campbell

**Re: Liquidia Corp**  
**Registration Statement on Form S-3**  
**File No. 333-280540**  
**Filed December June 27, 2024**

Dear Mr. Campbell:

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 July 5, 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

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