

November 27, 2020

Steven C. Quay  
Chairman, Chief Executive Officer and President  
Atossa Therapeutics, Inc.  
107 Spring Street  
Seattle, WA 98104

Therapeutics, Inc.

Statement on Form S-1  
2020

Re: Atossa

Registration

Filed November 20,

File No. 333-250820

Dear Mr. Quay:

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 David

Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences