

January 28, 2021

Kyle Guse  
Chief Financial Officer and General Counsel  
ATOSSA THERAPEUTICS, INC.  
107 Spring Street  
Seattle, Washington 98104

THERAPEUTICS, INC.

Statement on Form S-3  
2021

Re: ATOSSA

Registration

Filed January 22,

File No. 333-252335

Dear Mr. Guse:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ryan Murr, Esq.