

VIA EDGAR

December 7, 2020

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

**Re: Atossa Therapeutics, Inc.
Registration Statement on Form S-1 (File No. 333-250820)**

Dear Mr. Gessert:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the “**Act**”), we hereby join in the request of the Company that the effective date of the above-referenced Registration Statement on Form S-1 (the “**Registration Statement**”) be accelerated so as to permit it to become effective at 5:00 p.m., New York City time, on December 8, 2020, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Gibson, Dunn & Crutcher LLP, requests by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, we hereby advise you that as of the date hereof, 453 copies of the Preliminary Prospectus initially dated November 20, 2020 have been distributed to prospective underwriters and dealers, institutional investors, retail investors and others. We confirm that the underwriters participating in the offering have complied with, and will continue to comply with, the requirements of Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended.

Sincerely,

MAXIM GROUP LLC

/s/ Clifford A. Teller

Name: Clifford A. Teller

Title: Head of Investment Banking, Executive Managing
Director

cc: Ryan A. Murr, Gibson, Dunn & Crutcher LLP
Sarah Williams, Ellenoff Grossman & Schole LLP