



September 8, 2020

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Atossa Therapeutics, Inc.  
Registration Statement on Form S-3 (File No. 333-248555)

To Whom it May Concern:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Atossa Therapeutics, Inc. (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to September 10, 2020, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel request by telephone that such Registration Statement be declared effective at some other time.

Once the Registration Statement is effective, please confirm the event with our counsel, Gibson, Dunn & Crutcher LLP by calling Alon Sachar at (415) 393-8371 or emailing [asachar@gibsondunn.com](mailto:asachar@gibsondunn.com).

Sincerely,

Atossa Therapeutics, Inc.

/s/ Kyle Guse  
Kyle Guse  
Chief Financial Officer, General  
Counsel & Secretary

cc: Ryan A. Murr, Gibson, Dunn & Crutcher LLP  
Alon Sachar, Gibson, Dunn & Crutcher LLP