



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 21, 2024

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

**Re: Atossa Therapeutics Inc.**  
**Registration Statement on Form S-3**  
**Filed May 13, 2024**  
**File No. 333-279367**

Dear Steven 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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ryan Murr, Esq.