

March 18, 2019

VIA EDGAR

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

Re: Liquidia Technologies, Inc.
Registration Statement on Form S-1 (SEC File No. 333-230362)

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, please be advised that we will take reasonable steps to secure adequate distribution of the preliminary prospectus to underwriters, dealers, institutions and others, prior to the requested effective time of the Registration Statement.

We wish to advise you that the participating underwriters have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m., Eastern Time, on March 20, 2019, or as soon thereafter as practicable.

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Very truly yours,

JEFFERIES LLC
COWEN AND COMPANY, LLC

As Representatives of the Underwriters

JEFFERIES LLC

By: /s/ Matthew Kim
Name: Matthew Kim
Title: Managing Director

COWEN AND COMPANY, LLC

By: /s/ Bill Follis
Name: Bill Follis
Title: Managing Director

[Signature Page to Liquidia Technologies, Inc. — Acceleration Request]
