

July 23, 2018

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

**Re: Liquidia Technologies, Inc.
Registration Statement on Form S-1 (File No. 333-225960)**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that between July 13, 2018 and the date hereof, approximately 1,100 copies of the Preliminary Prospectus dated July 13, 2018 were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned 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 Wednesday, July 25, 2018 or as soon thereafter as practicable.

[signature page follows]

Very truly yours,

JEFFERIES LLC
COWEN AND COMPANY, LLC

As representatives of the Underwriters

By: Jefferies LLC

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

By: Cowen and Company, LLC

By: /s/ Jason Fenton
Name: Jason Fenton
Title: Managing Director, ECM

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