

November 9, 2020

Glenn Mattes
Chief Executive Officer
TFF Pharmaceuticals, Inc.
2600 Via Fortuna, Suite 360
Austin, Texas 78746

Pharmaceuticals, Inc.
Statement on Form S-3
2020

Re: TFF
Registration
Filed November 5,
File No. 333-249870

Dear Mr. Mattes:

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.

Edwards at 202-551-6761 with any questions.

Please contact Chris

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Daniel K. Donahue