



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

DIVISION OF  
CORPORATION FINANCE

March 23, 2020

Richard D. Katz, M.D.  
Chief Financial Officer  
Liquidia Technologies, Inc.  
419 Davis Drive, Suite 100  
Morrisville, North Carolina 27560

**Re: Liquidia Technologies, Inc.  
Form 8-K  
Exhibit No. 10.1 Severance Agreement and General Release, effective as of November 30, 2019, by and between Liquidia Technologies, Inc. and Timothy Albury.  
Filed December 4, 2019  
File No. 001-38601**

**Form 8-K  
Exhibit No. 10.1 Common Stock Purchase Agreement, dated as of December 23, 2019, by and among Liquidia Technologies, Inc. and the Purchasers  
Exhibit No. 10.2 Registration Rights Agreement, dated as of December 23, 2019, by and among Liquidia Technologies, Inc. and the Purchasers  
Filed December 26, 2019  
File No. 001-38601**

Dear Dr. Katz:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance