

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

DIVISION OF CORPORATION FINANCE

July 8, 2024

Nestor Jaramillo President and Chief Executive Officer Nuwellis, Inc. 12988 Valley View Road Eden Prairie, Minnesota 55344

> Re: Nuwellis, Inc. Registration Statement on Form S-3 Filed July 1, 2024 File No. 333-280647

Dear Nestor Jaramillo:

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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Jessica M. Herron