

January 13, 2021

A. Ernest Toth, Jr.  
Chief Financial Officer  
Aquestive Therapeutics, Inc.  
30 Technology Drive  
Warren, New Jersey 07059

Therapeutics, Inc.  
Statement on Form S-3  
2021

Re: Aquestive  
Registration  
Filed January 8,  
File No. 333-251979

Dear Mr. Toth:

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 Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences