

September 25, 2023

Lori J. Braender  
Senior Vice President, General Counsel,  
Aquestive Therapeutics, Inc.  
30 Technology Drive  
Warren, New Jersey 07059

Therapeutics, Inc.

Statement on Form S-3  
2023

Re: Aquestive

Registration

Filed September 21,

File No. 333-274609

Dear Lori J. Braender:

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 Tamika

N. Sheppard at (202) 551-8346 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Anna Tomczyk, Esq