

December 19, 2023

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

Therapeutics, Inc.

fiscal year ended December 31, 2022
2023

Re: Aquestive

Form 10-K for the

Filed March 31,

File No. 001-38599

Dear A. Ernest Toth, Jr. :

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences