

September 27, 2023

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

Re: Nuwellis, Inc.  
Registration

Statement on Form S-1  
2023

Filed September 21,  
File No. 333-274610

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 Jessica

Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Phillip Torrence