## **VIA EDGAR**

U.S. Securities and Exchange Commission Division of Corporation Finance 100 F. Street, NE Washington, D.C. 20549

Attention: Tom Kluck Celeste M. Murphy

> Re: Nuwellis, Inc.

Registration Statement on Form S-3/A

File No. 333-256797 **Acceleration Request** 

Requested

July 2, 2021 Date: Requested 9:00 A.M. Eastern

Time Time:

## Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Nuwellis, Inc. (the "Company") hereby requests that the above-referenced Registration Statement on Form S-3/A (File No. 333-256797) (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above, or as soon as practicable thereafter, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. The Company hereby authorizes each of Phillip D. Torrence and Jessica M. Herron of Honigman LLP, counsel to the Company, to make such request on its behalf.

Please confirm the effectiveness of the Registration Statement with Jessica M. Herron of Honigman LLP by telephone at (313) 465-7602.

Very truly yours,

/s/ Nestor Jaramillo, Jr.

Nestor Jaramillo, Jr. President and Chief Executive Officer Nuwellis, Inc.

Phillip D. Torrence cc: Jessica M. Herron (Honigman LLP)