

July 8, 2024

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

Re: Nuwellis, Inc.  
Registration Statement on Form S-3  
Filed July 1, 2024  
File No. 333-280647

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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of  
Office of Industrial  
Services

Corporation Finance  
Applications and

cc: Jessica M. Herron