

February 14, 2024

**VIA EDGAR**

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

**Re: Nuwellis, Inc.**  
**Registration Statement on Form S-1, as amended**  
**File No. 333-276562**  
**Withdrawal of Acceleration Request**

Ladies and Gentlemen:

Reference is made to our letter filed as correspondence via EDGAR on February 9, 2024 (the “**Acceleration Request**”), in which we requested the acceleration of the effective date of the above-referenced Registration Statement on Form S-1, as amended (File No. 333-276562) (the “**Registration Statement**”). We are no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

Please direct any questions with respect to the withdrawal of the Acceleration Request of the Registration Statement to Jessica M. Herron of Honigman LLP, counsel to the Company, by telephone at (313) 465-7602 or, in her absence, Phillip D. Torrence of Honigman LLP by telephone at (269) 337-7702.

*[Signature page follows]*

\*\*\*\*

---

Sincerely,

NUWELLIS, INC.

By: /s/ Nestor Jaramillo, Jr.

Nestor Jaramillo, Jr.  
President and Chief Executive Officer

cc: Neil P. Ayotte, Nuwellis, Inc.  
Robert B. Scott, Nuwellis, Inc.  
Phillip D. Torrence, Honigman LLP  
Jessica M. Herron, Honigman LLP  
Aaron M. Schleicher, Sullivan & Worcester LLP

---