

April 22, 2024

VIA EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Nuwellis, Inc. (the "Company")
Registration Statement on Form S-1 (File No. 333-276562)**

Ladies and Gentlemen:

In connection with the above-captioned registration statement, the undersigned placement agent hereby requests the withdrawal of its acceleration request dated April 17, 2024.

Very truly yours,

ROTH CAPITAL PARTNERS, LLC

By: /s/ Aaron M. Gurewitz

Name: Aaron M. Gurewitz

Title: President & Head of Investment Banking
