

September 15, 2022

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

Re: Nuwellis, Inc.
Registration

Statement on Form S-1
2022

Filed September 9,
File No. 333-267368

Dear Mr. 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 Ada D.

Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

Phillip D. Torrence,

cc:
Esq.