

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

October 24, 2018

David Young Chief Executive Officer Processa Pharmaceuticals, Inc. 7380 Coca Cola Drive, Suite 106 Hanover, MD 21076

Re: Processa Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed April 16, 2018 (as amended on April 17, 2018)
Form 10-Q for the Quarterly Period Ended March 31, 2018
Filed May 21, 2018

File No. 333-184948

Dear Dr. Young:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance

cc: Neda A. Sharifi