

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

DIVISION OF CORPORATION FINANCE

December 17, 2019

David Young, Pharm.D, Ph.D. Chairman and Chief Executive Officer Processa Pharmaceuticals, Inc. 7380 Coca Cola Drive, Suite 106 Hanover, Maryland 21076

> Re: Processa Pharmaceuticals, Inc. Registration Statement on Form S-1 Filed December 13, 2019 File No. 333-235511

Dear Dr. Young:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Michael B. Kirwan, Esq.