

Processa Pharmaceuticals, Inc.

**7380 Coca Cola Drive, Suite 106,
Hanover, Maryland 21076**

September 22, 2020

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Mr. Tim Buchmiller

**Re: Processa Pharmaceuticals, Inc.
Registration Statement on Form S-1 (Registration No. 333-235511)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant, Processa Pharmaceuticals, Inc. (the "Registrant"), hereby requests acceleration of effectiveness of its above-referenced Registration Statement to 4:30 P.M., Eastern time, on September 24, 2020, or as soon as practicable thereafter. The Registrant respectfully requests that you notify Michael Kirwan of Foley & Lardner LLP of such effectiveness by a telephone call to (904) 633-8913.

Very truly yours,

Processa Pharmaceuticals, Inc.

By: /s/ David Young

David Young, Pharm.D., Ph.D.
Chief Executive Officer
