

**Processa Pharmaceuticals, Inc.**

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

September 25, 2020

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
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:

Reference is made to our letter to you dated September 22, 2020 (the "Acceleration Request") to request that the Processa Pharmaceuticals, Inc. Registration Statement on Form S-1 (Registration No. 333-235511) be declared effective at 4:30 p.m., Eastern time, on September 24, 2020, or as soon as practicable thereafter. We now respectfully withdraw the Acceleration Request.

The Registrant respectfully requests that you contact Michael Kirwan of Foley & Lardner LLP by telephone call to (904) 633-8913 with any questions or requests for additional information.

Very truly yours,

**Processa Pharmaceuticals, Inc.**

By: /s/ David Young  
David Young, Pharm.D., Ph.D.  
Chief Executive Officer

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