

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
