

**Processa Pharmaceuticals, Inc.**

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

April 7, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Ms. Christine Westbrook

**Re: Processa Pharmaceuticals, Inc.  
Registration Statement on Form S-3 (Registration No. 333-254983)**

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 12:00 P.M., Eastern time, on April 12, 2021, or as soon as practicable thereafter. For purposes of Rules 460 and 461, there is no underwriter. The Registrant respectfully requests that you notify Mr. John Wolfel of Foley & Lardner LLP of such effectiveness by a telephone call to (904) 359-8778.

Very truly yours,

**Processa Pharmaceuticals, Inc.**

By: /s/ James Stanker

James Stanker  
Chief Financial Officer

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