



7380 Coca Cola Drive, Suite 106  
Hanover, Maryland 21076

January 22, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Mr. Jason Drory

**Re: Processa Pharmaceuticals, Inc.  
Registration Statement on Form S-1 (Registration No. 333-276308)**

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 5:15 P.M., Eastern time, on January 24, 2024, or as soon as practicable thereafter. The Registrant respectfully requests that you notify Mr. 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/ George Ng  
George Ng  
Chief Executive Officer

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