

**PROCESSA PHARMACEUTICALS, INC.**  
**7380 Coca Cola Drive, Suite 106**  
**Hanover, Maryland 21076**

May 24, 2024

**VIA EDGAR Correspondence**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attn: Ms. Jessica Dickerson

**Re: Acceleration of Effective Date**  
**Processa Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3 (File No. 333-279588)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Securities Act”), Processa Pharmaceuticals, Inc. (the “Registrant”), hereby requests that the effective date of the above-referenced Registration Statement (the “Registration Statement”), be accelerated so that the Registration Statement becomes effective under the Securities Act by 4:30 p.m., Eastern Time, on May 28, 2024, or as soon thereafter as practicable.

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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