



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 28, 2024

George Ng  
Chief Executive Officer  
Processa Pharmaceuticals, Inc.  
7380 Coca Cola Drive, Suite 106  
Hanover, Maryland 21076

**Re: Processa Pharmaceuticals, Inc.  
Registration Statement on Form S-1  
Filed December 20, 2024  
File No. 333-283986**

Dear George Ng:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Neda Sharifi