



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2025

Fady Boctor  
President and Chief Commercial Officer  
Petros Pharmaceuticals, Inc.  
1185 Avenue of the Americas, 3rd Floor  
New York, New York 10036

**Re: Petros Pharmaceuticals, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 7, 2025**  
**File No. 001-39752**

Dear Fady Boctor:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Alla Digilova, Esq.