



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

DIVISION OF  
CORPORATION FINANCE

August 13, 2025

Russell Skibsted  
Chief Financial Officer  
Processa Pharmaceuticals, Inc.  
601 21st Street, Suite 300  
Vero Beach, FL, 32960

**Re: Processa Pharmaceuticals, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed July 31, 2025**  
**File No. 001-39531**

Dear Russell Skibsted:

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: Michael Kirwan