



DIVISION OF  
CORPORATION FINANCE

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

July 6, 2022

Joseph Lucchese  
Chief Financial Officer  
Timber Pharmaceuticals, Inc.  
110 Allen Road, Suite 401  
Basking Ridge, New Jersey 07920

**Re: Timber Pharmaceuticals, Inc.**  
**Registration Statement on Form S-1**  
**Filed July 1, 2022**  
**File No. 333-265974**

Dear Mr. Lucchese:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Alan Wovsaniker, Esq.