



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2024

John Tucker  
President and Chief Executive Officer  
scPharmaceuticals Inc.  
25 Burlington Mall Road, Suite 203  
Burlington, Massachusetts 01803

**Re: scPharmaceuticals Inc.**  
**Registration Statement on Form S-3**  
**Filed March 13, 2024**  
**File No. 333-277886**

Dear John Tucker:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Wes Holmes, Esq.