



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2021

Fady Boctor  
President and Chief Commercial Officer  
Petros Pharmaceuticals, Inc.  
1185 Avenue of the Americas, Suite 249  
New York, NY 10036

**Re: Petros Pharmaceuticals, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 13, 2021**  
**File No. 333-261618**

Dear Mr. Boctor:

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 Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Rick A. Werner, Esq.