



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2022

Martin Lehr  
Chief Executive Officer  
Context Therapeutics Inc.  
2001 Market Street, Suite 3915, Unit #15  
Philadelphia, Pennsylvania 19103

**Re: Context Therapeutics Inc.  
Registration Statement on Form S-3  
Filed November 9, 2022  
File No. 333-268266**

Dear Martin Lehr:

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: Walter Mostek, Esq.