



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2021

Martin Lehr  
Chief Executive Officer  
Context Therapeutics Inc.  
3675 Market Street, Suite 200  
Philadelphia, PA 19104

**Re: Context Therapeutics Inc.  
Amendment No. 7 to Registration Statement on Form S-1  
Exhibit Nos. 10.1 – 10.2, 10.5  
Filed October 18, 2021  
File No. 333-256572**

Dear Mr. Lehr:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance