



DIVISION OF
CORPORATION FINANCE

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

June 26, 2024

Adam Drapczuk
Chief Financial Officer
NEXGEL, INC.
2150 Cabot Blvd West, Suite B
Langhorne, PA 19047

Re: NEXGEL, INC.
Form 10-K for Fiscal Year Ended December 31, 2023
Filed April 10, 2024
File No. 001-41173

Dear Adam Drapczuk:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services