

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, D.C. 20549  
Attention: Tim Buchmiller, Esq.

**RE: NexGel, Inc.  
Registration Statement on Form S-3  
Originally Filed April 13, 2022, as amended  
Request for Acceleration  
File No. 333-264282**

Ladies and Gentlemen:

As the sales agent pursuant to that certain Equity Distribution Agreement dated April 13, 2022 between us and NexGel, Inc. (the "**Company**") relating to a proposed at-the-market offering of shares of the Company to be offered by a prospectus included in the Registration Statement, at the request of the Commission, we hereby join the Company's request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 4:30 p.m., Eastern Time, on Wednesday, June 7, 2023, or as soon thereafter as is practicable.

Very truly yours,

**Maxim Group LLC**

By: /s/ Clifford A. Teller  
Name: Clifford A. Teller  
Title: Head of Investment Banking, Executive Managing Director

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