

October 15, 2021

VIA EDGAR TRANSMISSION

Division of Corporate Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6010

Attn: Ada Sarmento
Joe McCann
Division of Corporation Finance
Office of Life Sciences

**Re: Context Therapeutics Inc.
Registration Statement on Form S-1 (Registration No. 333-256572)
Request for Acceleration of Effective Date**

Ladies and gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), Context Therapeutics Inc. (the "Company") requests that the Securities and Exchange Commission (the "Commission") take appropriate action to cause the Registration Statement on Form S-1 (File No. 333-256572) (the "Registration Statement") to become effective on October 19, 2021 at 5:00 p.m., Eastern Time, or as soon as practicable thereafter, or at such later time as the Company or its counsel may request via telephone call to the staff. In making this acceleration request, the Company acknowledges that it is aware of its obligations under the Act.

Very truly yours,

CONTEXT THERAPEUTICS INC.

By: /s/ Martin Lehr

Name: Martin Lehr

Title: Chief Executive Officer

cc: Alex Levit, Esq., Context Therapeutics Inc.
Ben Stacke, Esq., Faegre Drinker Biddle & Reath LLP