

March 18, 2024

John Tucker
President and Chief Executive Officer
scPharmaceuticals Inc.
25 Burlington Mall Road, Suite 203
Burlington, Massachusetts 01803

Inc.

Statement on Form S-3

2024

Re: scPharmaceuticals

Registration

Filed March 13,

File No. 333-277886

Dear John Tucker:

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.

Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Wes Holmes, Esq.