

March 25, 2021

John Tucker  
President and Chief Executive Officer  
scPharmaceuticals Inc.  
2400 District Avenue, Suite 310  
Burlington, Massachusetts 01803

Inc.

Statement on Form S-3

2021

Re: scPharmaceuticals

Registration

Filed March 23,

File No. 333-254637

Dear Mr. 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.

Robinson at 202-551-5880 with any questions.

Please contact Kasey

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Arthur McGivern