ThinkEquity
Division of Fordham Financial Management Inc.

August 2, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: *Context Therapeutics Inc.*
Registration Statement on Form S-1,
CIK No. 0001842952

Acceleration Request
Requested Date: August 4, 2021
Requested Time: 5:00 p.m. Eastern Time (US)

Ladies and Gentlemen:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), we, as representative of the several underwriters, hereby join in the request of Context Therapeutics Inc. that the effective date of the Registration Statement be accelerated so that it will be declared effective at 5:00 p.m., Eastern Time (US), on August 4, 2021, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Act, we wish to advise you that the underwriters have distributed as many copies of the preliminary prospectus to underwriters, dealers, institutions and others as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned, as representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

THINKEQUITY
a division of Fordham Financial Management, Inc.

By: /s/ Eric Lord
Name: Eric Lord
Title: Head of Investment Banking