

December 1, 2021

Ruben Minski
Chief Executive Officer
Procaps Group, S.A.
9 rue de Bitbourg, L-1273
Luxembourg
Grand Duchy of Luxembourg
R.C.S. Luxembourg: B253360

Re: Procaps Group, S.A.
Registration

Statement on Form F-1
2021

Filed November 24,
File No. 333-261366

Dear Mr. Minski:

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.

Please contact Ada D.

Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Flora R. Perez, Esq.