

**VIA EDGAR**

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

Date: October 1, 2021

**Re: Procaps Group, S.A**  
**Request for Withdrawal of Registration Statement on Form 20FR12B**  
**Filed September 30, 2021**  
**File No. 001-40851**  
**CIK: 0001863362**  
**Accession Number: 0001213900-21-050699**

Dear Sir/Madam:

On behalf of Procaps Group, S.A. (the "Registrant"), pursuant to Rule 477 under the Securities Act of 1933, as amended, we hereby respectfully request the immediate withdrawal of the above-referenced registration statement on Form 20FR12B, together with all exhibits and amendments thereto (the "Registration Statement"). The Registration Statement was erroneously filed under the wrong SEC form type due to a clerical error on September 30, 2021 under Accession Number 0001213900-21-050699.

The document has been resubmitted on EDGAR under the correct SEC form type. The Registrant confirms that no securities were sold in connection with the Registration Statement.

Thank you for your kind attention to this matter.

Should you have any questions relating to the foregoing, please feel free to contact the undersigned at (305) 579 0823 or [regoa@gtlaw.com](mailto:regoa@gtlaw.com).

Very truly yours,

/s/ Arnaldo Rego Jr.

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Arnaldo Rego Jr., Esq.