

**EF HUTTON LLC**  
590 Madison Avenue, 39th Floor  
New York, NY 10022

December 19, 2023

**VIA EDGAR**

Ms. Ta Tanisha Meadows  
Ms. Theresa Brilliant  
Mr. Nicholas Nalbantian  
Ms. Rucha Pandit  
Ms. Mara Ransom  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **SeqLL Inc.**  
**File No. 333-272908**  
**Registration Statement on Form S-1**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on December 18, 2023, in which we, EF Hutton LLC, as representative of the underwriters of the offering, joined the Company's request for acceleration of the effective date of the above-referenced Registration Statement for December 20, 2023 at 10:00 a.m., Eastern time, or as soon thereafter as practicable. The Company is no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

*[Signature Page Follows]*

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Very truly yours,

EF HUTTON LLC

By: /s/ Sam Fleischman

Name: Sam Fleischman

Title: Supervisory Principal

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