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August 16, 2021

VIA EDGAR

Ms. Jen Do
Ms. Lynn Dicker
Ms. Margaret Schwartz
Mr. Tim Buchmiller
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: SeqLL Inc.
Amendment No. 3 to Registration Statement on Form S-1
File No. 333-254886

Ladies and Gentlemen:

On behalf of our client, SeqLL Inc., a Delaware corporation (the "Company"), and pursuant to the applicable provisions of the Securities Act of 1933, as amended (the "Securities Act"), and the rules promulgated thereunder, we hereby submit in electronic form the accompanying Amendment No. 3 ("Amendment No. 3") to the Registration Statement on Form S-1 of the Company (the "Registration Statement"), marked to indicate changes from Amendment No. 2 to the Registration Statement that was filed with the Securities and Exchange Commission (the "Commission") on June 25, 2021.

Amendment No. 3 updates Amendment No. 2 to the Registration Statement primarily to include the Company's unaudited financial statements for the six-month periods ended June 30, 2021 and 2020, reflect the receipt by the Company of Nasdaq approval for the listing of the Company's common stock and warrants, add a redemption feature to the warrants being offered and add the Exhibit 5 legal opinion to the Registration Statement.

As the Company intends to commence the marketing the offering this week and it is the goal of the Company to have the Form S-1 declared effective as soon as possible, the Company would greatly appreciate the Staff's review of Amendment No. 3 as promptly as practicable. If the Staff has any questions with respect to the foregoing, please contact the undersigned at (212) 326-0846.

Very truly yours,

/s/ Eric M. Hellige

Eric M. Hellige

cc: Daniel Jones
SeqLL Inc.