

ERIC M. HELLIGE
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December 19, 2023

VIA EDGARMs. 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. 20549Re: **SeqLL Inc.**
File No. 333-272908
Registration Statement on Form S-1

Ladies and Gentlemen:

Confirming my telephone conversation with Ms. Rucha Pandit of the Staff, on behalf of SeqLL Inc. (the "Company"), and with reference to the above-referenced Registration Statement on Form S-1 (the "Registration Statement"), the Company hereby withdraws its acceleration request, dated December 18, 2023, in which the Company requested acceleration of the effectiveness of the Registration Statement at 10:00 a.m., Eastern time, on December 20, 2023, or as soon thereafter as practicable.

If the Staff has any questions with respect to the foregoing, please contact me at (212) 326-0846.

Very truly yours,

/s/ Eric M. Hellige
Eric M. Hellige

cc: Mr. Daniel Jones