

August 29, 2022

Daniel Jones
Chief Executive Officer
SeqLL, Inc.
3 Federal Street
Billerica, MA 01821

Statement on Form S-1
25, 2022

Re: SeqLL, Inc.
Draft Registration
Submitted August
CIK No. 0001605888

Dear Mr. Jones:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Jason
Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Eric M. Hellige