

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

February 8, 2024

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:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), EF Hutton LLC, as representative of the underwriters of the offering, hereby joins the request of the Company that the effective date of the above-captioned Registration Statement be accelerated so as to permit it to become effective on Friday, February 9, 2024 at 4:00 p.m., Eastern time, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations of the Securities and Exchange Commission under the Securities Act, we, acting on behalf of the several underwriters, wish to advise you that, through February 8, 2024, we distributed to each underwriter or dealer, who is reasonably anticipated to be invited to participate in the distribution of the security, as many copies, as well as "E-red" copies of the Preliminary Prospectus dated February 8, 2024, as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

We have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

EF HUTTON LLC

By: /s/ Sam Fleishman

Name: Sam Fleischman

Title: Supervisory Principal
