

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM S-8

**REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

ATLANTIC INTERNATIONAL CORP.
(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

46-5319744

(I.R.S. Employer
Identification No.)

**270 Sylvan Avenue, Suite 2230
Englewood Cliffs, NJ 07632**
(Address of Principal Executive Offices) (Zip Code)

2023 Omnibus Equity Incentive Plan
(Full title of the plan)

Jeffrey Jagid
Chief Executive Officer
270 Sylvan Avenue, Suite 2230
Englewood Cliffs, NJ 07632
(Name and address of agent for service)

(201) 899-4470
(Telephone number, including area code, of agent for service)

Copies to:

Elliot H. Lutzker, Esq.
Davidoff Hutcher & Citron LLP
605 Third Avenue, 34th Floor
New York, NY 10158
Telephone: (646) 428-3210
Fax: (212) 286-1884

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," a "smaller reporting company" or an "emerging growth company" in Rule 12b-2 of the Exchange Act.

(Check one):

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging Growth Company	<input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This registration statement on Form S-8 is being filed to register up to 15% (initially 7,309,322 shares) of the number of shares of common stock, par value \$0.00001, to be outstanding immediately following consummation of the Initial Capital Raise following the Merger (defined below) of Atlantic International Corp. (the "Company" or the "Registrant") issuable pursuant to outstanding unvested or unexercised stock options, stock appreciation rights, restricted stock, restricted stock units, dividend equivalents, and other stock or cash based awards (collectively, "Awards") granted under the Company's 2023 Equity Incentive Plan (the "Plan"), which Plan became effective upon the consummation and completion on June 18, 2024 of the acquisition (the "Merger") of Lyneer Investments LLC and its operating subsidiaries, including Lyneer Staffing Solutions, LLC (collectively, "Lyneer").

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information*

Item 2. Registrant Information and Employee Plan Annual Information*

* The documents containing the information specified in “Item 1. Plan Information” and “Item 2. Registrant Information and Employee Plan Annual Information” of Form S-8 will be sent or given to participants, as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the “Securities Act”). Such documents are not required to be, and are not, filed with the United States Securities and Exchange Commission (the “Commission”) either as part of this registration statement or as a prospectus or prospectus supplement pursuant to Rule 424 under the Securities Act. These documents and the documents incorporated by reference in this registration statement pursuant to Item 3 of Part II of Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act. Requests regarding any prospectus related to the Plan should be directed to: Corporate Secretary, Atlantic International Corp., 270 Sylvan Avenue, Suite 2230, Englewood Cliffs, New Jersey 07632; tel. (201) 899-4470.

PART II — INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the Commission are incorporated herein by reference:

- (a) The Registrant's Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2023, as filed with the Commission on April 10, 2024.
- (b) The Registrant's Definitive Proxy Statement on [Schedule 14A](#) for the 2023 annual meeting of shareholders as filed with the Commission on August 10, 2023.
- (c) The Registrant's Quarterly Report on [Form 10-Q](#) for the quarterly period ended March 31, 2024, as filed with the Commission on May 17, 2024.
- (d) The Registrant's Current Reports on Form 8-K filed with the Commission pursuant to Section 13(a) of the Securities Exchange Act of 1934, as amended, (the "Exchange Act") on [April 18, 2024](#), [June 6, 2024](#) and [June 25, 2024](#).
- (e) The description of the Registrant's common stock, par value \$0.00001 per share (the "Common Stock") contained in [Exhibit 4.1](#) to its Annual Report on Form 10-K for the year ended December 31, 2023, filed with the Commission April 10, 2024, including any amendment thereto or report filed for the purpose of further updating such description.
- (f) All documents filed by the Registrant pursuant to Section 13(a) or 15(d) of the United States Securities Exchange Act of 1934, as amended (the "Exchange Act"), subsequent to the date of this Registration Statement (excluding any documents or portions of such documents that are furnished and any exhibits included with such documents), and prior to the filing of a post-effective amendment to this registration statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this registration statement and to be a part hereof commencing on the respective dates on which such documents are filed.

Any statement contained in this registration statement or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained or incorporated by reference herein or in any subsequently filed document that is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Company is a Delaware corporation. Section 145(a) of the Delaware General Corporation Law (the "DGCL") provides that a corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee, or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding, provided that such director or officer acted in good faith and in a manner reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his or her conduct was illegal.

Section 145(b) of the DGCL provides that a corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that such person is or was a director, officer, employee, or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action or suit if such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of the corporation, except that no indemnification shall be made in respect of any claim, issue, or matter in which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Delaware Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Delaware Court of Chancery or such other court shall deem proper.

Section 145(c) of the DGCL further provides that to the extent a director or officer of a corporation has been successful in the defense of any action, suit or proceeding referred to in subsections (a) and (b) of Section 145, or in the defense of any claim, issue or matter therein, he or she shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection therewith; that indemnification provided for by Section 145 shall not be deemed exclusive of any other rights to which the indemnified party may be entitled; and that the corporation shall have power to purchase and maintain insurance on behalf of a director or officer of the corporation against any liability asserted against him or her or incurred by him or her in any such capacity or arising out of his or her status as such whether or not the corporation would have the power to indemnify him or her against such liabilities under Section 145.

Article VIII of the Company's Amended and Restated Bylaws ("Bylaws") provide for indemnification of directors and officers of the registrant to the fullest extent permitted by applicable law. The Bylaws incorporate the entitlement of former directors and officers to have their expenses covered by the Company for defending civil or criminal actions, suits, or proceedings prior to their final resolution. The Company may advance expenses to former employees and agents of the Company to the extent and to such effect not prohibited by the DGCL or other applicable law.

In accordance with Section 102(b)(7) of the DGCL, the Company's Certificate of Incorporation contains a provision to limit the personal liability of the directors of the registrant for violations of their fiduciary duty. This provision eliminates each director's liability to the registrant or its stockholders for monetary damages except (i) for breach of the director's duty of loyalty to the registrant or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the DGCL providing for liability of directors for unlawful payment of dividends or unlawful stock purchases or redemptions or (iv) for any transaction from which a director derived an improper personal benefit. The effect of this provision is to eliminate the personal liability of directors for monetary damages for actions involving a breach of their fiduciary duty.

The Company maintains directors' and officers' liability insurance against any actual or alleged error, misstatement, misleading statement, act, omission, neglect, or breach of duty by any director or officer of itself or any direct or indirect subsidiary, excluding certain matters including fraudulent, dishonest, or criminal acts, or self-dealing.

The foregoing summaries are necessarily subject to the complete texts of Section 145 of the DGCL, the Company's Certificate of Incorporation, as amended, and the Company's Bylaws, as amended, referred to above and are qualified in their entirety by reference thereto.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

An Exhibit Index appears on page II-4 hereof and is incorporated herein by reference.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in the volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in the volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculating of Filing Fee Tables" or "Calculation of Registration Fee" table, as applicable, in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

EXHIBIT INDEX

Exhibit No.	Description
4.1†	<u>Amended and Restated Agreement and Plan of Reorganization dated as of June 4, 2024 (incorporated by reference to the Issuer's Current Report on Form 8-K filed with the SEC on June 6, 2024).</u>
4.2†	<u>Amendment No. 1 to Amended and Restated Agreement and Plan of Reorganization dated as of June 12, 2024 (incorporated by reference to the Issuer's Current Report on Form 8-K filed with the SEC on June 18, 2024).</u>
4.3†	<u>Certificate of Merger of Atlantic Merger LLC with and into Lyneer Investments LLC (incorporated by reference to the Issuer's Current Report on Form 8-K filed with the SEC on June 25, 2024).</u>
4.4†	<u>Certificate of Merger of SeqLL Merger LLC with and into Lyneer Investments LLC (incorporated by reference to the Issuer's Current Report on Form 8-K filed with the SEC on June 25, 2024).</u>
4.5†	<u>Certificate of Amendment of the Third Amended and Restated Certificate of Incorporation of SeqLL Inc. (incorporated by reference to the Issuer's Current Report on Form 8-K filed with the SEC on June 18, 2024).</u>
5.1*	<u>Opinion of Davidoff Hutcher & Citron LLP.</u>
23.1*	<u>Consent of RBSM LLP.</u>
23.2*	<u>Consent of Wolf & Company, P.C.</u>
23.3*	<u>Consent of Davidoff Hutcher & Citron LLP (contained in Exhibit 5.1 hereto).</u>
24.1*	<u>Powers of Attorney (included on the signature page of this registration statement).</u>
99.1	<u>Atlantic International Corp. 2023 Equity Incentive Plan (incorporated by reference to Annex B to the Company's Proxy Statement on Schedule 14A filed with the SEC on June 5, 2023).</u>
107*	<u>Calculation of Filing Fee Table.</u>

† Previously filed

* Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Englewood Cliffs, New Jersey, on July 22, 2024.

ATLANTIC INTERNATIONAL CORP.,

/s/ Jeffrey Jagid

By: Jeffrey Jagid

Title: Chief Executive Officer

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Jeffrey Jagid and Michael S. Tenore, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and revocation, for him and in his name, place and stead, in any and all capacities (until revoked in writing), to sign any and all amendments (including post-effective amendments) to this registration statement and to file the same with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done as fully for all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof. This power-of-attorney does not revoke any earlier powers-of-attorney.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jeffrey Jagid</u> Jeffrey Jagid	Chief Executive Officer (<i>Principal Executive Officer</i>) and Director	July 22, 2024
<u>/s/ Christopher Broderick</u> Christopher Broderick	Chief Operating Officer and Chief Financial Officer (<i>Principal Financial and Accounting Officer</i>)	July 22, 2024
<u>/s/ Prateek Gattani</u> Prateek Gattani	Chairman and Director	July 22, 2024
<u>/s/ Robert B. Machinist</u> Robert B. Machinist	Vice Chairman and Director	July 22, 2024
<u>/s/ Jeff Kurtz</u> Jeff Kurtz	Director	July 22, 2024
<u>/s/ David Pfeffer</u> David Pfeffer	Director	July 22, 2024
<u>/s/ David Solimine</u> David Solimine	Director	July 22, 2024



DAVIDOFF HUTCHER & CITRON LLP

ATTORNEYS AT LAW
605 THIRD AVENUE
NEW YORK, NEW YORK 10158

TEL: (212) 557-7200
FAX: (212) 286-1884
WWW.DHCLEGAL.COM

FIRM OFFICES

WHITE PLAINS
ATTORNEYS AT LAW
120 BLOOMINGDALE ROAD
WHITE PLAINS, NY 10605
(914) 381-7400

PALM BEACH
ATTORNEYS AT LAW
250 ROYAL PALM WAY
SUITE 202
PALM BEACH, FL 33480
(561) 567-8488

FIRM OFFICES

ALBANY
ATTORNEYS AT LAW
150 STATE STREET
ALBANY, NY 12207
(518) 465-8230

WASHINGTON, D.C.
ATTORNEYS AT LAW
201 MASSACHUSETTS AVENUE N.E.
WASHINGTON, D.C. 20002
(202) 347-1117

July 22, 2024

Atlantic International Corp.
270 Sylvan Avenue, Suite 2230
Englewood Cliffs, NJ 07632

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

Reference is made to the registration statement on Form S-8 (the "Registration Statement") of Atlantic International Corp., a Delaware corporation (the "Company"), filed on the date hereof with the Securities and Exchange Commission (the "Commission"), under the Securities Act of 1933, as amended (the "Act"). The Registration Statement covers an aggregate of 15% (initially 7,309,322 shares) of the issued and outstanding shares of common stock \$.00001 par value per share (the "Shares"), upon completion of the next capital raise of the Company issuable under the Company's 2023 Equity Incentive Plan (the "Plan"). This opinion letter is furnished to you at your request to enable you to fulfill the requirements of Item 601(b)(5) of Regulation S-K, 17 C.F.R. § 229.601(b)(5), in connection with the Registration Statement, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or any prospectus related thereto, other than as expressly stated herein with respect to the issuance of the Shares.

For purposes of this opinion letter, we have examined copies of such agreements, instruments and documents as we have deemed an appropriate basis on which to render the opinions hereinafter expressed. In our examination of the aforesaid documents, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the accuracy and completeness of all documents submitted to us, the authenticity of all original documents, and the conformity to authentic original documents of all documents submitted to us as copies (including telecopies). As to all matters of fact, we have relied on the representations and statements of fact made in the documents so reviewed, and we have not independently established the facts so relied on. This opinion letter is given, and all statements herein are made, in the context of the foregoing.

This opinion letter is based as to matters of law solely on the Delaware General Corporation Law, the applicable provisions of the Delaware Constitution and reported judicial decisions interpreting these laws. This opinion letter deals only with. We express no opinion herein as to any other statutes, rules or regulations. We assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if we become aware of any fact that might change the opinion expressed herein after the date hereof.

Based on the foregoing, we are of the opinion that the Shares, when issued in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the Commission thereunder.

Very truly yours,

/s/ Davidoff Hutcher & Citron LLP
DAVIDOFF HUTCHER & CITRON LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Atlantic International Corp. and Subsidiaries (the “Registrant”) of our report, dated April 16, 2024, with respect to audits of the financial statements of Lyneer Investments, LLC as of December 31, 2023 and 2022, and for the years ended December 31, 2023 and 2022, which includes an explanatory paragraph regarding the substantial doubt about the Company’s ability to continue as a going concern, which is part of this Registration Statement.

/s/ RBSM LLP
Las Vegas, Nevada
July 22, 2024

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 and related Prospectus of Atlantic International Corp. of our report dated April 9, 2024, relating to the consolidated financial statements of SeqLL Inc., appearing in the Annual Report on Form 10-K of SeqLL Inc. for the years ended December 31, 2023 and 2022.

/s/ Wolf & Company, P.C.
Boston, Massachusetts
July 22, 2024

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Atlantic International Corp.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

	<u>Security Type</u>	<u>Security Class Title</u>	<u>Fee Calculation</u>	<u>Amount Registered(1)</u>	<u>Proposed Maximum Offering Price Per Share(1)</u>	<u>Maximum Aggregate Offering Price</u>	<u>Fee Rate</u>	<u>Amount of Registration Fee</u>	<u>Carry Forward Form Type</u>	<u>Carry Forward File Number</u>	<u>Carry Forward Initial effective date</u>	<u>Filing Fee Previously Paid In Connection with Unsold Securities to be Carried Forward</u>
	Newly Registered Securities											
Fees to be Paid	Equity	Common Stock	457(c)	7,309,322(2)	\$ 4.00(3)	\$29,237,288(4)	\$ 0.00014760	\$ 4,315.42	S-1	333-272908	February 12, 2024	\$ 19,009.50
						Total Offering Amounts		\$ 4,315.42				
						Total Fees Previously Paid		\$ 19,009.50				
						Total Fee Offsets		\$ 4,315.42(5)				
						Net Fee Due		<u><u>-</u></u>				

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), the shares being registered hereunder include such indeterminate number of shares of common stock and preferred stock as may be issuable with respect to the shares being registered hereunder as a result of stock splits, stock dividends, or similar transactions.
- (2) Consists of up to 7,309,322 shares of Common Stock. This registration statement on Form S-8 is being filed to initially register 7,309,322 shares, equal to 15% of the number of shares of common stock, par value, \$0.00001, to be outstanding immediately following consummation of the initial capital raise following the June 18, 2024 merger of Atlantic International Corp. (the “Company” or the “Registrant”). These shares are issuable pursuant to outstanding unvested or unexercised stock options, stock appreciation rights, restricted stock, restricted stock units, dividend equivalents, and other stock or cash based awards (collectively, “Awards”) granted under the Company’s 2023 Equity Incentive Plan (the “Plan”), which Plan became effective upon the consummation and completion on June 18, 2024 merger of Lyneer Investments LLC and its operating subsidiaries, including Lyneer Staffing Solutions, LLC (collectively, “Lyneer”).
- (3) Calculated pursuant to Rule 457(c) under the Securities Act. The offering price per share and aggregate offering price are based upon the average of the high and low prices per share of Common Stock as reported on the OTC Market (Pink) on July 16, 2024, a date within five business days prior to the filing of this Registration Statement.
- (4) The registration fee for securities to be offered by the Registrant is calculated solely for the purpose of calculating the registration fee pursuant to Rule 457(c).
- (5) On June 23, 2023, the Company filed a Registration Statement on Form S-1 (File No. 333-272908) which was declared effective by the Commission on February 12, 2024, however no securities have been issued or sold under the Registration Statement. In connection with such filing the Company paid \$19,009.50 in registration fees. On July 2, 2024, the Company filed a Registration Statement on Form S-1 (No. 333-280653) and offset the \$10,246.38 filing fee with the registration fee previously paid in connection with the filing of Registration Statement No. 333-272908. Accordingly, pursuant to Rule 457(p), the Company requests that the registration fee for the current filing is offset with the registration fee previously paid in connection with the filing of the Registration Statement. Thus, a total of \$14,561.80 has been offset, to date.

Table 2: Fee Offset Claims and Sources

	Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
Fee Offset Claims					Rules 457(b) and 0-11(a)(2)						
Fee Offset Sources					Rule 457(p)						
Fee Offset Claims	SEQLL INC.	S-1	333-272908	June 23, 2023				Shares of Common Stock, \$0.0001 par value per share	\$ 75,000,000	\$ 75,000,000	
Fee Offset Sources	SEQLL INC.	S-1	333-272908	June 23, 2023		\$ 4,315.42	Equity				\$ 19,009.50

Table 3: Combined Prospectuses

Security Type	Security Class Title	Amount of Securities Previously Registered	Maximum Aggregate Offering Price of Securities Previously Registered	Form Type	File Number	Initial Effective Date