

**ERIC M. HELDIGE**  
**Partner**DIRECT TEL: 212-326-0846  
DIRECT FAX: 212-798-6380  
ehellig@pryorcashman.com

February 7, 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. 20549Re: **SeqLL Inc.**  
**File No. 333-272908**  
**Registration Statement on Form S-1**

Ladies and Gentlemen:

Confirming my telephone conversation with Mr. Nicholas Nalbantian 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 February 2, 2024, in which the Company requested acceleration of the effectiveness of the Registration Statement at 4:00 p.m., Eastern time, on February 6, 2024, 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. Hellig

---

Eric M. Hellig

cc: Mr. Daniel Jones