

SeqLL, Inc.
3 Federal Street
Billerica, MA 01821

December 5, 2022

VIA EDGAR

Mr. Sean Healy
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: **SeqLL, Inc.**
Registration Statement on Form S-3
Filed November 14, 2022
File No. 333-268319

Ladies and Gentlemen:

Pursuant to Rules 460 and 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, SeqLL, Inc. (the "Company") hereby requests that the above-captioned registration statement (the "Registration Statement") be declared effective at 4:00 p.m., Eastern Time, on Thursday, December 8, 2022, or as soon thereafter as may be practicable.

We acknowledge that a declaration by the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, that the Registration Statement is effective does not foreclose the Commission from taking any action with respect to the Registration Statement. We further acknowledge that such a declaration of effectiveness does not relieve the Company from our full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement. We understand that we may not assert staff comments to the Registration Statement or the declaration of effectiveness by the Commission as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions, please do not hesitate to contact Eric M. Hellige at Pryor Cashman LLP, outside counsel to the Company, at ehellige@pryorcashman.com (telephone 212-326-0846).

Very truly yours,

/s/Daniel Jones

Daniel Jones
Chief Executive Officer

cc: Eric M. Hellige, Esq.
