

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

December 18, 2023

**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 December 20, 2023 at 10:00 a.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 December 18, 2023, 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 December 5, 2023, 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]*

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Very truly yours,

EF HUTTON LLC

By: /s/ Sam Fleischman

Name: Sam Fleischman

Title: Supervisory Principal

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