

November 22, 2022

Daniel Jones  
Chief Executive Officer  
SeqLL, Inc.  
3 Federal Street  
Billerica, MA 01821

Statement on Form S-3  
2022

Re: SeqLL, Inc.  
Registration

Filed November 14,

File No. 333-268319

Dear Daniel Jones:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Healy at (202) 551-5586 with any questions.

Please contact Sean

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Eric M. Hellige, Esq.