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September 13, 2023

**Via Edgar**

Ms. Ta Tanisha Meadows  
Ms. Theresa Brilliant  
Mr. Nicholas Nalbantian  
Ms. Mara Ransom  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **SeqLL Inc.**  
**Amendment No. 3 to Registration Statement on Form S-1**  
**Filed September 1, 2023**  
**File No. 333-272908**

Ladies and Gentlemen:

On behalf of our client, SeqLL Inc., a Delaware corporation (the “Company”), and pursuant to the applicable provisions of the Securities Act of 1933, as amended (the “Securities Act”), and the rules promulgated thereunder, we hereby submit in electronic form the accompanying Amendment No. 3 to Registration Statement on Form S-1 of the Company (“Amendment No. 3”), marked to indicate changes from Amendment No. 2 to the Registration Statement on Form S-1 that was filed with the Securities and Exchange Commission (the “Commission”) on September 1, 2023.

Amendment No. 3 reflects the responses of the Company to comments received from the Staff of the Commission (the “Staff”) in a letter dated September 12, 2023 (the “Comment Letter”), as well as an additional comment of the Staff conveyed by Ms. Theresa Brilliant of the Staff to the undersigned by telephone on September 12, 2023. The discussion below is presented in the order of the numbered comments in the Comment Letter. Certain capitalized terms set forth in this letter are used as defined in Amendment No. 3. For your convenience, references in the responses to page numbers are to the marked version of Amendment No. 3 and to the prospectus included therein.

The Company has asked us to convey the following responses to the Staff:

Amendment No. 2 to Registration Statement on Form S-1  
Use of Proceeds, page 34

1. *We note that a portion of the net proceeds of this offering will now be used to pay down a portion of Lyneer’s indebtedness. Please set forth the interest rate and maturity of such indebtedness. Refer to Item 504 of Regulation S-K.*

**Response:** As requested by the Staff, the Company has revised the disclosure on page 34 of Amendment No. 3 to set forth the interest rate and maturity of the indebtedness of Lyneer to be repaid with a portion of the net proceeds of this offering.

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2. *As SeqLL has amended its charter to effect a reverse stock split of its common stock after June 30, 2023, please provide selected financial data for SeqLL derived from SeqLL's historical financial statements that are incorporated by reference into the prospectus that recast such financial statements to give effect to the reverse stock split.*

**Response:** As requested by the Staff, the Company has added disclosure on page 57 of Amendment No. 3 providing selected historical financial data of the Company that has been recast to give effect to the reverse stock split effected by the Company on August 30, 2023.

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As it is the goal of the Company to have the Form S-1 declared effective as soon as possible, the Company would greatly appreciate the Staff's review of Amendment No. 3 as promptly as practicable. If the Staff has any questions with respect to the foregoing, please contact the undersigned at (212) 326-0846.

Very truly yours,

/s/ Eric M. Hellige

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Eric M. Hellige

cc: Daniel Jones  
SeqLL Inc.

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