



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 1, 2023

Gregory Schiffman  
Chief Financial Officer  
Absci Corp  
18105 SE Mill Plain Blvd  
Vancouver, Washington 98683

**Re: Absci Corp**  
**Form 10-K for the Fiscal Year End December 31, 2022**  
**Filed March 30, 2023**  
**File No. 001-40646**

Dear Gregory Schiffman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services