

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

August 10, 2023

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

Re: SeqLL, Inc.

Preliminary Proxy Statement on Schedule 14A

Filed June 5, 2023 File No. 001-40760

Dear Daniel Jones:

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 Trade & Services

cc: Eric M. Hellige