

July 25, 2022

Andrew Spaventa
Chief Executive Officer
Singular Genomics Systems, Inc.
3010 Science Park Road
San Diego, CA 92121

Systems, Inc.

Statement on Form S-3

Re: Singular Genomics

Registration

Filed July 19, 2022

File No. 333-266221

Dear Mr. Spaventa:

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.

Drory at 202-551-8342 with any questions.

Please contact Jason

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ryan J. Gunderson