

May 24, 2021

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Alan Campbell
Jeffrey Gabor
Ibolya Ignat
Lynn Dicker

**Re: Singular Genomics Systems, Inc.
Registration Statement on Form S-1 (File No. 333-255912)**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that between May 24, 2021 and the date hereof, approximately 2,995 copies of the Preliminary Prospectus, dated May 24, 2021, were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement.

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m. Eastern Time, on Wednesday, May 26, 2021 or as soon thereafter as practicable.

[signature page follows]

Very truly yours,

**J.P. MORGAN SECURITIES LLC
GOLDMAN SACHS & CO. LLC
BOFA SECURITIES, INC.
COWEN AND COMPANY, LLC**

As representatives of the Underwriters

J.P. MORGAN SECURITIES LLC

By: /s/ Benjamin Burdett

Name: Benjamin Burdett

Title: Managing Director

GOLDMAN SACHS & CO. LLC

By: /s/ Elizabeth Wood

Name: Elizabeth Wood

Title: Managing Director

BOFA SECURITIES, INC.

By: /s/ Brandon Rice

Name: Brandon Rice

Title: Managing Director

COWEN AND COMPANY, LLC

By: /s/ E. James Streator, III

Name: E. James Streator, III

Title: Managing Director

[Signature Page to Acceleration Request Letter]