

June 16, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, DC 20549-3720

Attention: Julie Sherman  
Al Pavot  
Tom Kluck  
Celeste Murphy

**Re: Codex DNA, Inc.  
Registration Statement on Form S-1  
(File No. 333-256644)**

**Acceleration Request  
Requested Date: June 17, 2021  
Requested Time: 4:00 PM ET**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Codex DNA, Inc. (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-256644) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above, or as soon thereafter as practicable, or at such later time as the Company or its counsel may orally request via telephone call to the staff (the “**Staff**”) of the Division of Corporation Finance of the Securities and Exchange Commission (the “**Commission**”). Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Philip H. Oettinger at (650) 565-3564 or Jesse Schumaker at (650) 849-3085.

The Company understands that the Staff will consider this request as confirmation by the Company of its awareness of its responsibilities under the federal securities laws as they relate to the offering of the securities covered by the Registration Statements.

*[Signature page follows]*

Sincerely,

CODEX DNA, INC.

/s/ Todd Nelson

Todd Nelson

*Chief Executive Officer*

Enclosures

cc: Jennifer McNealey, Codex DNA, Inc.  
Philip Oettinger, Wilson Sonsini Goodrich & Rosati, P.C.  
Jesse Schumaker, Wilson Sonsini Goodrich & Rosati, P.C.  
Donald Murray, Covington & Burling LLP