

May 28, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549-3720  
Attention: Julie Sherman  
Al Pavot  
Tom Kluck  
Celeste Murphy

**Re: Codex DNA, Inc.  
Amendment No. 1 to Draft Registration Statement on Form S-1  
Confidentially Submitted April 23, 2021  
CIK No. 0001850079**

Ladies and Gentlemen:

On behalf of our client, Codex DNA, Inc. (the “**Company**”), we submit this letter in response to comments from the staff (the “**Staff**”) of the U.S. Securities and Exchange Commission (the “**Commission**”) contained in its letter dated May 3, 2021 (the “**Comment Letter**”), relating to the above referenced Amendment No.1 to Draft Registration Statement on Form S-1 (the “**Amendment No. 1**”). In response to the comments set forth in the Comment Letter, the Company has revised Amendment No. 1 and is concurrently submitting via EDGAR this letter and a Registration Statement on Form S-1 (the “**Registration Statement**”).

In this letter, we have recited the comments from the Staff in italicized, bold type and have followed each comment with the Company’s response. Except for the page references contained in the comments of the Staff, or as otherwise specifically indicated, page references herein correspond to the page numbers of the Registration Statement.

**Amendment to DRS Filed April 23, 2021**  
**Results of Operations, page 70**

- 1. We note your response to comment 14. Please disclose the royalty term under the agreement between the company and New England Biolabs.***

In response to the Staff’s comment, the Company has revised its disclosure on page 71 of the Registration Statement.

\* \* \* \* \*

Securities and Exchange Commission

May 28, 2021

Page 2

Please direct any questions with respect to this confidential submission to me at (650) 565-3564 or poettinger@wsgr.com or Robert Kornegay at (650) 320-4533 or rkornegay@wsgr.com.

Sincerely,

WILSON SONSINI GOODRICH &  
ROSATI  
Professional Corporation

/s/ Philip Oettinger

Philip Oettinger

cc: Todd Nelson, Codex DNA, Inc.  
Jennifer McNealey, Codex DNA, Inc.  
Robert Kornegay, Wilson Sonsini Goodrich & Rosati, P.C.  
Donald Murray, Covington & Burling LLP