



DIVISION OF
CORPORATION FINANCE

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

December 21, 2021

Christopher Ianelli
President and Chief Executive Officer
iSpecimen Inc.
450 Bedford Street
Lexington, MA 02420

Re: iSpecimen Inc.
Registration Statement on Form S-1
Filed December 14, 2021
File No. 333-261640

Dear Mr. Ianelli:

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.

Please contact Jennie Beysolow at 202-551-8108 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Barry I. Grossman