



DIVISION OF
CORPORATION FINANCE

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

June 1, 2023

Gregory Schiffman
Chief Financial Officer
Absci Corp
18105 SE Mill Plain Blvd
Vancouver, Washington 98683

Re: Absci Corp
Form 10-K for the Fiscal Year End December 31, 2022
Filed March 30, 2023
File No. 001-40646

Dear Gregory Schiffman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services