



DIVISION OF
CORPORATION FINANCE

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

August 3, 2021

Sujal Patel
Chief Executive Officer
Nautilus Biotechnology, Inc.
425 Pontius Ave N, Ste 202
Seattle, Washington 98109

Re: Nautilus Biotechnology, Inc.
Registration Statement on Form S-1
Filed July 22, 2021
File No. 333-258100

Dear Mr. Patel:

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Zachary B. Myers