



DIVISION OF
CORPORATION FINANCE

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

March 4, 2024

Sujal Patel
Chief Executive Officer
Nautilus Biotechnology, Inc.
2701 Eastlake Avenue East
Seattle, Washington 98102

**Re: Nautilus Biotechnology, Inc.
Registration Statement on Form S-3
Filed February 28, 2024
File No. 333-277437**

Dear Sujal 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 Jessica Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Zachary Myers