



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2022

Daniel Clark  
General Counsel  
Sema4 Holdings Corp.  
333 Ludlow Street, North Tower, 8th Floor  
Stamford, Connecticut 06902

**Re: Sema4 Holdings Corp.**  
**Registration Statement on Form S-1**  
**Filed May 3, 2022**  
**File No. 333-264626**

Dear Mr. Clark:

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 Life Sciences

cc: Ethan Skerry