



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2021

Carl Hull  
Chief Executive Officer  
MARAVAI LIFESCIENCES HOLDINGS, INC.  
10770 Wateridge Circle, Suite 200  
San Diego, California 92121

**Re: MARAVAI LIFESCIENCES HOLDINGS, INC.  
Draft Registration Statement on Form S-1  
Submitted August 26, 2021  
CIK No. 0001823239**

Dear Mr. Hull:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Michael Davis at 202-551-4385 or Joe McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Robert Goedert