



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2023

Mark Dmytruk  
Chief Financial Officer  
Ginkgo Bioworks Holdings, Inc.  
27 Drydock Avenue  
8th Floor  
Boston, MA 02210

**Re: Ginkgo Bioworks Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 23, 2023**  
**File No. 333-274171**

Dear Mark Dmytruk:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Marko Zatylny, Esq.