



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2022

Todd R. Nelson, Ph.D  
President and Chief Executive Officer  
Codex DNA, Inc.  
9535 Waples Street, Suite 100  
San Diego, California 92121

**Re: Codex DNA, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 26, 2022**  
**File No. 333-266329**

Dear Dr. Nelson:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Philip Oettinger, Esq.