



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

DIVISION OF  
CORPORATION FINANCE

June 17, 2021

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

**Re: Codex DNA, Inc.**  
**Registration Statement on Form S-1**  
**Exhibit Nos. 10.16 & 10.17**  
**Filed May 28, 2021**  
**File No. 333-256644**

Dear Mr. Nelson:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance