



DIVISION OF
CORPORATION FINANCE

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

August 17, 2021

Shane Schaffer
Chief Executive Officer
Cingulate Inc.
1901 W. 47th Place
Kansas City, KS 66205

Re: Cingulate Inc.
Amendment No. 2 to Draft Registration Statement on Form S-1
Submitted August 13, 2021
CIK No. 0001862150

Dear Mr. Schaffer:

We have reviewed your amended draft registration statement and have the following comment.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 2 to Draft Registration Statement on Form S-1 submitted August 13, 2021

Business

Recently Launched Products Lack Meaningful Clinical Innovation, page 83

1. Please disclose the source of all information contained in the above entitled chart on page 83.

You may contact Gary Newberry at 202-551-3761 or Daniel Gordon at 202-551-3486 if you have questions regarding comments on the financial statements and related matters. Please contact Dillon Hagius at 202-551-7967 or Laura Crotty at 202-551-7614 with any other questions.

Shane Schaffer
Cingulate Inc.
August 17, 2021
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Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Steven Skolnick