

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

December 8, 2021

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

Re: Cingulate Inc.

Form S-1

Exhibit No. 10.2

Filed September 9, 2021 File No. 333-259408

Dear Mr. Schaffer:

We have concluded our assessment of your redacted exhibit 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