

September 9, 2021

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
Mail Stop 3030  
Washington, DC 20549

Attn: Dillon Hagius  
Laura Crotty  
Gary Newberry  
Daniel Gordon

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

Ladies and Gentlemen:

On behalf of Cingulate Inc. (the "Company"), we are hereby responding to the letter, dated August 17, 2021 (the "Comment Letter"), from the staff (the "Staff") of the Division of Corporation Finance, Office of Life Sciences, of the Securities and Exchange Commission (the "Commission"), regarding the Company's Amendment No. 2 to Draft Registration Statement on Form S-1, submitted on August 13, 2021 (the "Draft Registration Statement"). In response to the Comment Letter and to update certain information in the Draft Registration Statement, the Company is filing a registration statement (the "Revised Registration Statement"). For ease of reference, set forth below in bold are the comments of the Staff with respect to the Draft Registration Statement, as reflected in the Comment Letter. The Company's response is set forth below each comment. Capitalized terms used herein have the meanings set forth in the Draft Registration Statement unless defined herein.

The Company has authorized us to respond to the Comment Letter as follows:

**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.

**Response:** The Company respectfully acknowledges the Staff's comment and has included the requested disclosure on page 83.

Any questions regarding the contents of this letter or the Revised Registration Statement should be addressed to the undersigned at (973) 597-2476.

Very truly yours,

*/s/ Steven M. Skolnick*

**Steven M. Skolnick**

cc: Shane J. Schaffer, *Cingulate Inc.*