

January 18, 2024

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

Statement on Form S-1
2024

Re: Cingulate Inc.
Registration

Filed January 12,

File No. 333-276502

Dear Shane Schaffer:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Steve Skolnick, Esq.