

July 14, 2021

Sean McClain
Chief Executive Officer
AbSci Corp
101 E. 6th Street, Suite 350
Vancouver, WA 98660

Re: AbSci Corp
Amendment No. 1 to

Registration Statement on Form S-1

Filed July 8, 2021
File No. 333-257553

Dear Mr. McClain:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form S-1 Filed July 8, 2021

Letter from Sean McClain, founder & CEO, page 120

1. Please revise to provide sources and/or citations for the following statements or your beliefs: recharacterize them as "We ve seen the protein-based drug landscape grow exponentially." "Biopharmaceutical pipelines are full of up-and-coming biologics, and the industry has nearly boundless ideas for new proteins that have yet to enter clinical development." "Mammalian cells are costly to maintain, slow and intractable to engineer, and although they have proven capable of making human antibodies, they are not readily adaptable to making new types of proteins."

"By marrying cutting-edge artificial intelligence with synthetic biology, we are stepping beyond the constraints of nature s evolutionary trajectory, opening up a new sequence space for potential proteins, and even adding new letters to the amino acid alphabet to realize new possibilities for drug discovery." Computational Antibody & Target Discovery, page 154

2. We note your statement that "[t]his is a potentially powerful approach to enable rapid response to emerging infectious diseases through efficient identification of antibodies that could be useful for diagnostic and/or therapeutic interventions." Please provide supplemental support for this statement or recharacterize it as

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management's beliefs.

Please contact Cara Wirth at (202) 551-7127 or Mara Ransom at (202) 551-7127 with any questions.

FirstName LastNameSean McClain

Corporation Finance
Comapany NameAbSci Corp

Services

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cc: Maggie Wong
FirstName LastName

Sincerely,

Division of

Office of Trade &