

October 14, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549

Attn: Dillon Hagius

Re: Cingulate Inc.
Registration Statement on Form S-1, as amended
File No. 333-259408

Ladies and Gentlemen:

Cingulate Inc. hereby requests that its acceleration request dated October 12, 2021 be withdrawn. Please call Steven M. Skolnick of Lowenstein Sandler LLP at (973) 597-2476 with any questions.

Sincerely,

CINGULATE INC.

By: /s/ Shane J. Schaffer

Name: Shane J. Shaffer

Title: Chief Executive Officer
