

October 14, 2021

**VIA EDGAR**

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

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

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on October 12, 2021, in which we, as representative of the several underwriters of Cingulate Inc.'s proposed initial public offering of common stock, joined Cingulate Inc.'s request for acceleration of the effective date of the above-referenced Registration Statement for Thursday, October 14, 2021, at 4:30 p.m. Eastern Time. Cingulate Inc. is no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

Very truly yours,

OPPENHEIMER & CO. INC.  
As representative of the  
several Underwriters

**OPPENHEIMER & CO. INC.**

By: /s/ Matthew Dormer  
Name: Matthew Dormer  
Title: Managing Director

---