

January 19, 2021

Omid Farokhzad, M.D.  
Chief Executive Officer  
Seer, Inc.  
3800 Bridge Parkway, Suite 102  
Redwood City, CA 94065

Statement on Form S-1  
15, 2021

Re: Seer, Inc.  
Draft Registration  
Submitted January  
CIK No. 0001726445

Dear Dr. Farokhzad:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Jason L.  
Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Christina Poulsen, Esq.