

November 12, 2020

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549-3720

Attention: Al Pavot  
Tracie Mariner  
Celeste Murphy  
Chris Edwards

**Re: Seer, Inc.  
Amendment No. 1 to Draft Registration Statement on Form S-1  
Submitted October 30, 2020  
CIK No. 0001726445**

Ladies and Gentlemen:

On behalf of our client, Seer, Inc. (the “**Company**”), we submit this letter in response to a comment from the staff (the “**Staff**”) of the U.S. Securities and Exchange Commission (the “**Commission**”) contained in its letter dated November 9, 2020 (the “**Comment Letter**”), relating to the above referenced Amendment No. 1 to Draft Registration Statement on Form S-1 (the “**Amendment No. 1**”). In response to the comment set forth in the Comment Letter, the Company has revised Amendment No. 1 and is concurrently filing via EDGAR this letter and a Registration Statement on Form S-1 (the “**Registration Statement**”).

In this letter, we have recited the comment from the Staff in italicized, bold type and have followed the comment with the Company’s response. Except for the page references contained in the comment of the Staff, or as otherwise specifically indicated, page references herein correspond to the page numbers of the Registration Statement.

**Amendment No. 1 to Draft Registration Statement on Form S-1**

**Description of Capital Stock**  
**Exclusive Forum, page 165**

- We note your response to prior comment 11. Please further revise to state that there is uncertainty as to whether a court would enforce the provision relating to Securities Act claims and that investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder.***

In response to the Staff’s comment, the Company has revised its disclosure on page 166 of the Registration Statement.

Please direct any questions with respect to this letter and the response set forth above to me at (650) 849-3223 or tjeffries@wsgr.com or Christina Poulsen at (650) 849-3245 or cpoulsen@wsgr.com.

Sincerely,

WILSON SONSINI GOODRICH & ROSATI  
Professional Corporation

/s/ Tony Jeffries  
Tony Jeffries

cc: Omid Farokhzad, M.D., Seer, Inc.  
David Horn, Seer, Inc.  
Erin Baucom, Deloitte & Touche LLP  
Alan Denenberg, Davis Polk & Wardwell LLP  
Christina Poulsen, Wilson Sonsini Goodrich & Rosati, P.C.