

April 25, 2022

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

Re: Seer, Inc.
Form 10-K for the

Fiscal Year Ended December 31, 2021

Filed March 1, 2022
File No. 001-39747

Dear Mr. Farokhzad:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences