

DIVISION OF CORPORATION FINANCE

May 21, 2024

Shane Schaffer Chief Executive Officer Cingulate Inc. 1901 W. 47th Place Kansas City, KS 66205

> Re: Cingulate Inc. Registration Statement on Form S-1 Filed May 17, 2024 File No. 333-279515

Dear Shane Schaffer:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Tracy Buffer, Esq.