

December 6, 2023

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. 333-275561**

Ladies and Gentlemen:

Cingulate Inc. (the "Company"), hereby requests, pursuant to Rule 477 of the Securities Act of 1933, as amended ("Securities Act") that the Company's Registration Statement on Form S-1 (File No. 333-275561), filed with the Securities and Exchange Commission ("SEC") on November 15, 2023, together with all exhibits thereto ("Registration Statement"), be withdrawn effective immediately.

The Company is seeking withdrawal of the Registration Statement as it does not intend to pursue the contemplated public offering of the securities covered by the Registration Statement at this time. The Registration Statement has not been declared effective and no securities of the Company were sold pursuant to the Registration Statement. Based on the foregoing, the Company submits that the withdrawal of the Registration Statement is consistent with the public interest and protection of investors as contemplated by paragraph (a) of Rule 477. The Company requests that, in accordance with Rule 457(p) under the Securities Act, all fees paid to the SEC in connection with the filing of the Registration Statement be credited for future use.

It is the Company's understanding that this request will be deemed granted as of the date that it is filed with the SEC unless, within fifteen days after such date, the Company receives notice from the SEC that this request will not be granted.

Please call Steven Skolnick of Lowenstein Sandler LLP at (973) 597-2476 with any questions.

Sincerely,

CINGULATE INC.

By: /s/ Shane J. Schaffer

Name: Shane J. Schaffer

Title: Chief Executive Officer

Cc: Steven Skolnick, Lowenstein Sandler LLP

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