

May 5, 2022

Daniel Clark
General Counsel
Sema4 Holdings Corp.
333 Ludlow Street, North Tower, 8th Floor
Stamford, Connecticut 06902

Corp.
Statement on Form S-1

Re: Sema4 Holdings

Registration

Filed May 3, 2022
File No. 333-264626

Dear Mr. Clark:

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 Jessica Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ethan Skerry