

July 11, 2022

Timothy Lu, M.D., Ph.D
Chief Executive Officer
Senti Biosciences, Inc.
2 Corporate Drive, First Floor
South San Francisco, CA 94080

Inc.

Statement on Form S-1

Re: Senti Biosciences,

Registration

Filed June 28, 2022

File No. 333-265873

Dear Dr. Lu:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1 filed June 28, 2022

Cover Page

1. For each of the common stock shares being registered for resale, disclose the price that the selling securityholders paid for such shares.

2. We note the significant number of redemptions of your common stock in connection with your business combination and that the shares being registered for resale will constitute a considerable percentage of your public float. We also note that many of the shares being registered for resale were purchased by the selling securityholders for prices considerably below the current market price of the common stock. Highlight the significant negative impact sales of shares on this registration statement could have on the public trading price of the common stock.

Timothy Lu, M.D., Ph.D
FirstName LastName Timothy Lu, M.D., Ph.D
Senti Biosciences, Inc.
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FirstName LastName
Prospectus Summary
Overview, page 6

3. In light of the significant number of redemptions and LifeForce Capital not funding the \$16.2 million pursuant to a certain subscription agreement entered into concurrently with the execution of the Business Combination Agreement in December 2021, expand your discussion of capital resources to address any changes in the company

s liquidity position
since the business combination. If the company is likely to have to
seek additional capital,
discuss the effect of this offering on the company s ability to
raise additional capital.
4. Please expand your discussion here to reflect the fact that this
offering involves the
potential sale of a substantial portion of shares for resale and
discuss how such sales could
impact the market price of the company s common stock.
Risk Factors, page 11

5. Include an additional risk factor highlighting the negative pressure
potential sales of
shares pursuant to this registration statement could have on the
public trading price of the
common stock. To illustrate this risk, disclose the purchase price of
the securities being
registered for resale and the percentage that these shares currently
represent of the total
number of shares outstanding. Also disclose that even though the
current trading price is
significantly below the SPAC IPO price, the private investors have an
incentive to sell
because they will still profit on sales because of the lower price
that they purchased their
shares than the public investors.
General

6. Revise your prospectus to disclose the price that each selling
securityholder paid for the
shares being registered for resale. Highlight any differences in the
current trading price,
the prices that the sponsor, private placement investors, PIPE
investors, and any other
selling securityholders acquired their shares, and the price that the
public securityholders
acquired their shares. Disclose that while the sponsor, private
placement investors, PIPE
investors, and any other selling securityholders may experience a
positive rate of return
based on the current trading price, the public securityholders may not
experience a similar
rate of return on the securities they purchased due to differences in
the purchase prices and
the current trading price. Please also disclose the potential profit
the selling
securityholders will earn based on the current trading price. Lastly,
please include
appropriate risk factor disclosure.
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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please
allow adequate
time for us to review any amendment prior to the requested effective date of
the registration

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statement.

Please contact Dillon Hagius at 202-551-7967 or Jason Drory at
202-551-8342 with any
questions.

FirstName LastNameTimothy Lu, M.D., Ph.D

Corporation Finance
Comapany NameSenti Biosciences, Inc.

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Sincerely,

Division of

Office of Life

cc: Maggie Wong
FirstName LastName