

January 23, 2023

Jason DiBona
Chief Executive Officer
Molekule Group, Inc.
10455 Riverside Drive
Palm Beach Gardens, FL 33410

Inc.

Statement on Form S-3
2023

Re: Molekule Group,
Registration
Filed January 13,
File No. 333-269232

Dear Jason DiBona:

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 Kyle Wiley, Staff Attorney, at 202-344-5791 or
Jan Woo, Legal Branch
Chief, 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Valerie Jacob