

December 22, 2021

Melanie Nallicheri
Chief Executive Officer
EQRx, Inc.
50 Hampshire Street
Cambridge, Massachusetts 02139

Re: EQRx, Inc.
Registration

Statement on Form S-1

Filed December 21,

2021

File No. 333-261786

Dear Ms. Nallicheri:

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 Michael Davis at 202-551-4385 or Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Marianne Sarrazin