

January 2, 2025

Phyllis Newhouse
President
CID Holdco, Inc.
7500 Old Georgetown Road, Suite 901
Bethesda, Maryland 20814

Edmund Nabrotzky
Chief Executive Officer
SEE ID, Inc.
7500 Old Georgetown Road, Suite 901
Bethesda, Maryland 20814

Re: CID Holdco, Inc.
Amendment No. 3 to Registration Statement on Form S-4
Filed December 18, 2024
File No. 333-282600

Dear Phyllis Newhouse and Edmund Nabrotzky:

We have reviewed your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies 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 this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our November 20, 2024 letter.

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Amendment No. 3 to Registration Statement on Form S-4
Questions and Answers about the Proposals, page xvi

1. Please update your disclosure in footnote (1) to the tables on pages xvi and 17 to indicate 349,505 shares of the Company's common stock were exercised in connection with the extension amendment proposal approved at the special meeting on November 19, 2024, if true.
Summary of the Proxy Statement/Prospectus
After the Business Combination, page 8

2. Please revise footnote (5) to the table to accurately reflect the number of pro forma shares allocated to the former SEE ID stockholders.
Summary Unaudited Pro Forma Condensed Combined Financial Information, page 16

3. Please revise the second bullet point to accurately reflect the maximum redemption scenario.
Unaudited Pro Forma Condensed Combined Financial Information
Unaudited Pro Forma Condensed Combined Balance Sheet as of September 30, 2024, page 142

4. Please explain pro forma adjustment S to the unaudited pro forma condensed combined balance sheet as of September 30, 2024.

5. Please revise your balance sheet adjustments so that they balance, i.e. the credits and debits net to zero. In this regard, it is unclear why adjustment D1 to temporary equity appears under all of the scenarios. It is also unclear why the amount of adjustment D1 was not reduced to reflect the post-balance sheet redemption.

Management's Discussion and Analysis of Financial Condition and Results of Operations of
See ID, page 182

6. We note your revisions in response to prior comment 6. Please use the as of date for

balance sheet account column headings.

7. We note the balance of SAFE agreements increased from \$4,602,950 at December 31,

2023 to \$22,664,606 at September 30, 2024. Please fully describe the nature of the

increase. As part of your detailed description explain how much of the increase is

attributable to new issuances and how much is attributable to the revaluation of the

SAFE agreements and discuss the significant factors impacting the increase in

estimated fair value.

Note 5 - Related Party Transactions

Convertible Promissory Note - Related Party, page F-17

8. We note your disclosure that you issued a promissory note in the amount of \$100,000

to the Sponsor on August 14, 2024. Please revise or remove disclosure in regard to the

conversion feature, as necessary.

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Administrative Service Fee, page F-18

9. Please tell us why the amount of administrative service fee outstanding as

of December 31, 2023 disclosed here is \$118,272 while \$113,945 is disclosed in note

6 to the December 31, 2023 audited financial statements.

Please contact Anastasia Kaluziensi at 202-551-3685 or Robert

Littlepage at 202-

551-3361 if you have questions regarding comments on the financial statements and related

matters. Please contact Mariam Mansaray at 202-551-6356 or Jan Woo at 202-551-3453 with

any other questions.

Sincerely,

Division of

Office of Technology

Corporation Finance

cc: Gerry Williams

Krisanne Cunningham