

February 8, 2023

Eddie Sullivan, Ph.D.
President and Chief Executive Officer
SAB Biotherapeutics, Inc.
2100 East 54th Street North
Sioux Falls, SD 57104

Biotherapeutics, Inc.
Statement on Form S-3
2023

Re: SAB
Registration
Filed February 3,
File No. 333-269565

Dear Eddie Sullivan:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Ilan Katz