

September 27, 2023

Russell Beyer
Chief Financial Officer
SAB Biotherapeutics, Inc.
2100 East 54th Street North
Sioux Falls, SD 57104

Biotherapeutics, Inc.
Year Ended December 31, 2022
2023

Re: SAB
Form 10-K for the
Filed April 14,
File No. 001-39871

Dear Russell Beyer:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences