

August 28, 2023

Russell Beyer  
Chief Financial 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 August 21,  
File No. 333-274119

Dear Russell Beyer:

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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Grant Levine, Esq.