

December 8, 2021

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

Biotherapeutics, Inc.
Statement on Form S-1
2021

Re: SAB
Registration
Filed December 3,
File No. 333-261496

Dear Dr. 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.

Hamill at 303-844-1008 with any questions.

Please contact Lauren

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Ilan Katz