



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 8, 2020

Courtney Phillips  
General Counsel and Corporate Secretary  
Atreca, Inc.  
450 E. Jamie Court  
South San Francisco, California 94080

**Re: Atreca, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 2, 2020**  
**File No. 333-239652**

Dear Ms. Phillips:

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 Laura Crotty at (202) 551-7614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Michael Tenta