



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2021

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

**Re: SAB Biotherapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 3, 2021**  
**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.

Please contact Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ilan Katz