



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

DIVISION OF
CORPORATION FINANCE

September 27, 2023

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

Re: SAB Biotherapeutics, Inc.
Form 10-K for the Year Ended December 31, 2022
Filed April 14, 2023
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