

July 6, 2021

Mir Imran
President and Chief Executive Officer
Rani Therapeutics Holdings, Inc.
2051 Ringwood Avenue
San Jose, CA 95131

Holdings, Inc.

Statement on Form S-1
2021

Re: Rani Therapeutics

Amendment No. 1 to
Draft Registration

Submitted June 22,

CIK No. 0001856725

Dear Mr. Imran:

We have reviewed your amended draft registration statement and have the following comment. In our comment we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement on Form S-1 Submitted June 22, 2021

Business
Intellectual Property, page 168

1. disclosure provided in response to our prior comment 14 part. In relation to the company's material patents, intellectual property disclosure to clearly describe on an individual or patent of patent protection granted for each product or technology use, or process), the expiration year of each patent, any foreign jurisdiction, of each material pending or issued patent.

We note the revised and we reissue the comment in revise your on an individual or patent family basis the type (composition of matter, and the jurisdiction, including In this regard, it may

be useful to provide this disclosure in tabular form to support the

Mir Imran
Rani Therapeutics Holdings, Inc.
July 6, 2021
Page 2

narrative already included.

You may contact Kevin Kuhar at 202-551-3662 or Tracey McKoy at 202-551-3772 if you have questions regarding comments on the financial statements and related matters. Please contact Lauren Hamill at 303-844-1008 or Laura Crotty at 202-551-7614 with any other questions.

FirstName LastNameMir Imran

Corporation Finance
Comapany NameRani Therapeutics Holdings, Inc.

Sciences
July 6, 2021 Page 2
cc: Josh Seidenfeld
FirstName LastName

Sincerely,

Division of

Office of Life