

December 22, 2022

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

Holdings, Inc.

Statement on Form S-3  
2022

Re: Rani Therapeutics

Registration

Filed December 16,

File No. 333-268855

Dear Talat Imran:

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  
Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Josh Seidenfeld, Esq.