United States securities and exchange commission logo

August 3, 2022

Svai Sanford

Chief Financial Officer

Rani Therapeutics Holdings, Inc.

2051 Ringwood Avenue

San Jose, California 95131

Re: Rani Therapeutics

Holdings, Inc.

Registration

Statement on Form S-3

Filed August 1,

2022

File No. 333-266444

Dear Mr. Sanford:

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 Abby

Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc: Josh Seidenfeld, Esq.