



DIVISION OF
CORPORATION FINANCE

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

April 4, 2025

Bruce Culleton, M.D.
Chief Executive Officer and Director
ProKidney Corp.
2000 Frontis Plaza Blvd, Suite 250
Winston-Salem, NC 27103

Re: ProKidney Corp.
Registration Statement on Form S-4
Filed March 31, 2025
File No. 333-286278

Dear Bruce Culleton M.D.:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: John Patrick Clayton, Esq.