

July 21, 2023

Courtney Phillips  
General Counsel and Corporate Secretary  
Atreca, Inc.  
835 Industrial Road, Suite 400  
San Carlos, CA 94070

Re: Atreca, Inc.  
Registration

Statement on Form S-3

Filed July 18, 2023  
File No. 333-273314

Dear Courtney Phillips:

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 Jimmy

McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Justin A. Kisner