

**ProKidney Corp.**  
2000 Frontis Plaza Blvd.  
Suite 250  
Winston-Salem, NC 27103

November 28, 2023

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E. Washington, D.C. 20549

Attn: Jason Drory

Re: ProKidney Corp.  
Registration Statement on Form S-3  
File No. 333-275701

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, ProKidney Corp., a Cayman Islands exempted company (the "Registrant"), hereby requests acceleration of effectiveness of its registration statement on Form S-3 (File No. 333-275701), as amended, to 9:00 a.m. Eastern Time on November 30, 2023, or as soon as practicable thereafter.

The Registrant hereby authorizes Richard D. Truesdell, Jr of Davis Polk & Wardwell LLP to orally modify or withdraw this request for acceleration.

Please contact Richard D. Truesdell, Jr of Davis Polk & Wardwell LLP at (212) 450-4674 or richard.truesdell@davispolk.com with any questions you may have concerning this request, and please notify him when this request for acceleration has been granted.

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Very truly yours,

**PROKIDNEY CORP.**

By: /s/ James Coulston

Name: James Coulston

Title: Chief Financial Officer

[Signature Page to Acceleration Request]

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