

January 14, 2021

Brian Coe  
Chief Executive Officer  
Talis Biomedical Corporation  
230 Constitution Drive  
Menlo Park, CA 94025

Corporation

Draft Registration Statement on Form S-1  
6, 2021

Re: Talis Biomedical  
Amendment No. 1 to  
Submitted January  
CIK No. 0001584751

Dear Mr. Coe:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement on Form S-1 submitted January 6, 2021

Series 1 convertible preferred stock to be outstanding after this offering, page 11

1. We note your response to prior comment 5. As requested by that comment, in an appropriate location in your prospectus, please disclose the business purposes for the contemplated issuance of the Series 1 convertible preferred stock in connection with your offering, why your majority stockholder desires to own a post-offering security that provides it with the option to convert its ownership to non-voting common stock at a point in the future, and any other information regarding the transaction or the related person in the context of the transaction that is material to investors in light of the circumstances of the particular transaction. Please refer to Regulation S-K Item 404(a)(6).

Brian Coe  
FirstName LastNameBrian Coe  
Talis Biomedical Corporation  
Comapany  
January 14, NameTalis  
2021 Biomedical Corporation

January  
Page 2 14, 2021 Page 2  
FirstName LastName  
Talis One Test, page 126

2. We note your response to prior comment 9. Please revise the Overview section of the Summary to clearly disclose that your initial focus was on women's

health and sexually  
transmitted infections and that you postponed development of that  
program to focus on a  
COVID-19 test.

Intellectual property, page 134

3. We note your response to prior comment 12. Please revise your  
disclosure to indicate  
how the in-licensed intellectual property from the University of  
Chicago and Caltech  
impacts your competitive position in the industry.

You may contact Michael Fay at 202-551-3812 or Brian Cascio at  
202-551-3676 if you  
have questions regarding comments on the financial statements and related  
matters. Please  
contact Jeffrey Gabor at 202-551-2544 or Tim Buchmiller at 202-551-3635 with  
any other  
questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Karen E. Deschaine, Esq.