



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

October 2, 2017

Via E-mail

Lars Boesgaard  
Vice President and Chief Financial Officer  
Roka Bioscience, Inc.  
20 Independence Boulevard  
Warren, NJ 07059

**Re: Roka Bioscience, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 20, 2017**  
**File No. 001-36538**

Dear Mr. Boesgaard:

We have completed our review of your filings. 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.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery