



DIVISION OF
CORPORATION FINANCE

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

November 3, 2022

Elisabet de los Pinos, Ph.D.
Chief Executive Officer
Aura Biosciences, Inc.
80 Guest Street
Boston, MA 02135

Re: Aura Biosciences, Inc.
Registration Statement on Form S-3
Filed November 1, 2022
File No. 333-268105

Dear Elisabet de los Pinos:

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 Ada D. Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Danielle Lauzon, Esq.