



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

DIVISION OF  
CORPORATION FINANCE

October 28, 2021

Elisabet de los Pinos, Ph.D.  
Chief Executive Officer  
Aura Biosciences, Inc.  
85 Bolton Street  
Cambridge, MA 02140

**Re:    Aura Biosciences, Inc.  
      Draft Registration Statement on Form S-1  
      Exhibit Nos. 10.8, 10.9, 10.10  
      Submitted August 10, 2021  
      CIK No. 0001501796**

Dear Dr. de los Pinos:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance