



DIVISION OF  
CORPORATION FINANCE

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

May 29, 2024

Aditya P. Mohanty  
Chief Executive Officer  
Biora Therapeutics, Inc.  
4330 La Jolla Village Drive, Suite 300  
San Diego, CA 92122

**Re: Biora Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 20, 2024**  
**File No. 333-279540**

Dear Aditya P. Mohanty:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Branden C. Berns