

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

November 14, 2022

Brian McKelligon Chief Executive Officer Akoya Biosciences, Inc. 100 Campus Drive, 6th Floor Marlborough, MA 01752

> Re: Akoya Biosciences, Inc. Registration Statement on Form S-3 Filed November 7, 2022 File No. 333-268214

Dear Brian McKelligon:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Patrick J. O'Malley, Esq.