



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2023

Samar Kamdar  
Chief Financial Officer  
biote Corp.  
1875 W. Walnut Hill Ln, #100  
Irving, TX 75038

**Re: biote Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-40128**

Dear Samar Kamdar:

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,

Division of Corporation Finance  
Office of Life Sciences