



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4546

April 21, 2017

Via E-mail

Mr. James T. Hippel  
Chief Financial Officer  
Bio-Techne Corporation  
614 McKinley Place N.E.  
Minneapolis, MN 55413

**Re: Bio-Techne Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2016  
Filed August 29, 2016  
Form 10-Q for the Quarterly Period Ended December 31, 2016  
Filed February 9, 2017  
Response Dated March 23, 2017  
File No. 000-17272**

Dear Mr. Hippel:

We have reviewed your March 23, 2017 response to our comment letter and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-Q for the Quarterly Period Ended December 31, 2016  
Management's Discussion and Analysis of Financial Condition and Results of Operations  
Results of Operations, page 14

1. Regarding your response to our prior comment 1 of our February 22, 2017 letter, please provide us proposed disclosure to be included in your future periodic reports and future earnings releases that explains how each of your adjusted financial measures:
  - is helpful in assessing your ongoing operating results specifically addressing your exclusion of amortization of intangible assets you acquire and stock-based compensation that appear to be ongoing expenses;
  - facilitates your internal comparisons to historical operating results; and
  - facilitates comparisons to competitors' operating results, which may not be determined in the same manner.

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Bio-Techne Corporation  
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You may contact Sasha Parikh, Senior Staff Accountant, at (202) 551-3627 if you have questions. In this regard, do not hesitate to contact me at (202) 551-3679.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance