

Biora Therapeutics, Inc.  
4330 La Jolla Village Drive, Suite 300  
San Diego, CA 92122  
(833) 727-2841

December 27, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, DC 20549

**Re: Biora Therapeutics, Inc.**  
**Registration Statement on Form S-3 (File No. 333-276260)**

To Whom it May Concern:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), Biora Therapeutics, Inc. (the "Company") hereby requests that the effective date of the above referenced registration statement (the "Registration Statement") be accelerated to December 29, 2023, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Gibson, Dunn & Crutcher LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its obligations under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Gibson, Dunn & Crutcher LLP by calling Stewart McDowell at (415) 393-8322.

Very truly yours,

**Biora Therapeutics, Inc.**

By: /s/ Aditya P. Mohanty

Name: Aditya P. Mohanty

Title: Chief Executive Officer

cc: Stewart McDowell, Gibson, Dunn & Crutcher LLP