

October 9, 2024

Eric d'Esparbes  
Chief Financial Officer  
Biora Therapeutics, Inc.  
4330 La Jolla Village Drive, Suite 300  
San Diego, CA 92122

Re: Biora Therapeutics, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed September 3, 2024

Dear Eric d'Esparbes:

We have completed our review of your filing. 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

Office of Life Sciences

Finance

cc: Aaron Briggs