

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

April 15, 2024

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. 333-278557)**

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 April 17, 2024, 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