February 1, 2023

Aditya Mohanty Chief Executive Officer BIORA THERAPEUTICS, INC. 4330 La Jolla Village Drive, Suite 300 San Diego, CA 92122

Re: BIORA THERAPEUTICS, INC.

Registration Statement on Form S-3

Filed January 27,

File No. 333-269446

Dear Aditya Mohanty:

This is to advise you that we have not reviewed and will not review your registration statement.

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2023

 $\,$ Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cindy

Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc: Ryan Murr, Esq.