

September 3, 2024

VIA EDGAR CORRESPONDENCE

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-3628

*Re: Preliminary Proxy Statement on Schedule 14A of Biora Therapeutics, Inc.  
SEC File No. 001-39334*

Dear Ladies and Gentlemen:

Pursuant to Rule 14a-6(d) promulgated under the Securities Exchange Act of 1934, as amended, please be advised that Biora Therapeutics, Inc. (the “Company”) filed with the Securities and Exchange Commission (the “Commission”) on September 3, 2024, the Company’s Preliminary Proxy Statement on Schedule 14A and proxy card in connection with the Company’s Special Meeting of Stockholders. The Company currently intends to file the Definitive Proxy Statement with the Commission on or about September 16, 2024.

If you have any questions or comments concerning the materials being transmitted herewith, please contact me at (415) 393-8297 or ABriggs@gibsondunn.com.

Sincerely,

/s/ Aaron K. Briggs

Aaron K. Briggs  
Partner  
Gibson, Dunn & Crutcher LLP

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