

November 3, 2022

Elisabet de los Pinos, Ph.D.
Chief Executive Officer
Aura Biosciences, Inc.
80 Guest Street
Boston, MA 02135

Inc.

Statement on Form S-3
2022

Re: Aura Biosciences,
Registration
Filed November 1,
File No. 333-268105

Dear Elisabet de los Pinos:

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

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.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Danielle Lauzon, Esq.