



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 27, 2024

Yusheng Han  
Chief Executive Officer  
Burning Rock Biotech Ltd  
No. 5, Xingdao Ring Road North, International Bio Island  
Guangzhou, 510005  
Peoples Republic of China

**Re: Burning Rock Biotech Ltd**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**File No. 001-39316**

Dear Yusheng Han:

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 Finance  
Office of Industrial Applications and  
Services