## **CLEARY GOTTLIEB STEEN & HAMILTON LLP**

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June 5, 2020

## VIA EDGAR AND OVERNIGHT COURIER

Tara Harkins
Kevin Kuhar
Jeffrey Gabor
Christine Westbrook
Office of Life Sciences
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7561

Re: Burning Rock Biotech Limited

Amendment No. 1 to Registration Statement on Form F-1 (File No. 333-238596)

CIK No. 0001792267

Dear Ms. Harkins, Mr. Kuhar, Mr. Gabor and Ms. Westbrook:

On behalf of our client, Burning Rock Biotech Limited, a foreign private issuer incorporated under the laws of the Cayman Islands (the "Company"), we are filing herewith amendment No. 1 to the Company's registration statement on Form F-1 (the "Registration Statement") and certain exhibits via EDGAR to the Securities and Exchange Commission (the "Commission").

Concurrently with the filing of the Registration Statement, the Company is hereby in this letter setting forth the Company's response to the comment contained in the letter from the staff of the Commission (the "Staff") dated June 3, 2020. The Staff's comment is repeated below in bold and is followed by the Company's response. We have included page reference in the Registration Statement where the language addressing the comment appears. Capitalized terms used but not otherwise defined herein have the meanings set forth in the Registration Statement.

Cleary Gottlieb Steen & Hamilton LLP or an affiliated entity has an office in each of the cities listed above.

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To facilitate the Staff's review, we have separately delivered to the Staff today five courtesy copies of the Registration Statement, marked to show changes to the registration statement on Form F-1 publicly filed with the Commission on May 22, 2020.

The Company respectfully advises the Staff that it expects to launch the roadshow on June 8, 2020. The Company expects to request effectiveness of the Registration Statement on June 11, 2020 and will file the joint acceleration requests before then. The Company would greatly appreciate the Staff's continuing support and assistance.

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## <u>Index to the Consolidated Financial Statements</u> <u>Consolidated Balance Sheet, page F-4</u>

1. Please revise to remove your pro forma shareholders' equity as of December 31, 2019. Refer to Rule 11-02(c)(1) of Regulation S-X and Item 4(b) of Form F-1.

Response: In response to the Staff's comment, the Company has revised the disclosure on pages F-4 and F-25 of the Registration Statement.

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If you have any questions regarding the foregoing, please contact the undersigned by phone at +852-2532-3783 or via e-mail at szhao@cgsh.com, or Leo Li, the chief financial officer of Burning Rock Biotech Limited, by telephone at +86-185-0164-1666 or via e-mail at leo.li@brbiotech.com, or William Huang, the partner at Ernst & Young Hua Ming LLP, by telephone at +86-20-2881-2888 or via email at William.Huang@cn.ey.com. Ernst & Young Hua Ming LLP is the independent registered public accounting firm of the Company.

Very	truly yours,
CLE	ARY GOTTLIEB STEEN & HAMILTON LLP
By:	/s/ Shuang ZHAO
	Shuang ZHAO, a Partner

cc: Leo Li, Chief Financial Officer, Burning Rock Biotech Limited Sebastian R. Sperber, Esq., Partner, Cleary, Gottlieb, Steen & Hamilton LLP Chris K.H. Lin, Esq., Partner, Simpson Thacher & Bartlett LLP Daniel Fertig, Esq., Partner, Simpson Thacher & Bartlett LLP William Huang, Partner, Ernst & Young Hua Ming LLP