

August 30, 2022

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

Biotech Ltd  
Registration Statement on Form F-3  
2022

Re: Burning Rock  
Amendment No. 2 to  
Filed August 16,  
File No. 333-264577

Dear Mr. Han:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 2 to Registration Statement on Form F-3 filed August 16, 2022

Cover page

1. We note the following disclosure: "Nevertheless, cash transfers have been made to date between Burning Rock Biotech Limited, our subsidiaries and the VIEs." Please revise here and throughout the registration statement to make clear that such transfers have been made in one direction only and in the direction to the VIE.  
About this Prospectus, page 1

2. With regard to the definition of China or the PRC, please revise to clarify that legal and operational risks associated with operating in China also apply to your operations in Hong Kong.

Yusheng Han  
Burning Rock Biotech Ltd  
August 30, 2022  
Page 2  
Risks Relating to Doing Business in the PRC  
If the U.S. Public Company Accounting Oversight Board, or the PCAOB, is unable to inspect our auditors...., page 15

3. Please update your discussion of the Holding Foreign Companies Accountable Act by disclosing that on August 26, 2022, the Public Company Accounting Oversight Board (PCAOB) signed a statement of Protocol with the China Securities Regulatory Commission and the Ministry of Finance of the People's Republic of China, taking the first step toward opening access for the PCAOB to inspect and investigate

registered

public accounting firms headquartered in mainland China and Hong Kong.  
Risks Relating to Hong Kong, page 28

4. Please revise your discussion of the principle of "one country, two systems" to clarify that China could determine to treat any cash located in Hong Kong as subject to the same distribution rules as Mainland China and therefore subject to the same risks.  
General

5. Please ensure that you reflect revisions made in response to comments on your registration statement in future Exchange Act reports.  
Please contact Christine Westbrook at 202-551-5019 or Celeste Murphy at 202-551-3257 with any questions.

FirstName LastNameYusheng Han

Corporation Finance  
Comapany NameBurning Rock Biotech Ltd

Sciences  
August 30, 2022 Page 2  
cc: Shuang Zhao, Esq.  
FirstName LastName

Sincerely,

Division of

Office of Life