November 14, 2022

Brian McKelligon Chief Executive Officer Akoya Biosciences, Inc. 100 Campus Drive, 6th Floor Marlborough, MA 01752

Re: Akoya Biosciences, Inc.

Registration Statement on Form S-3

Filed November 7,

File No. 333-268214

Dear Brian McKelligon:

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

2022

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.

Please contact Benjamin

Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc: Patrick J. O'Malley,

Esq.