

May 17, 2022

Maria Palasis, Ph.D.
President and Chief Executive Officer
Lyra Therapeutics, Inc.
480 Arsenal Way
Watertown, MA 02472

Inc.

Statement on Form S-3

Re: Lyra Therapeutics,

Registration

Filed May 11, 2022
File No. 333-264864

Dear Dr. Palasis:

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.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Wesley C. Holmes