

Lyra Therapeutics, Inc.
480 Arsenal Way
Watertown, MA 02472

July 6, 2023

Via EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Ben Richie

Re: **Lyra Therapeutics, Inc.**
Registration Statement on Form S-3 Filed June 28, 2023
File No. 333-272981

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Lyra Therapeutics, Inc. (the "**Company**") hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-3 (File No. 333-272981) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on July 7, 2023 or as soon as practicable thereafter.

The Company requests that we be notified of such effectiveness by a telephone call to Wesley C. Holmes of Latham & Watkins LLP at (617) 948-6027 and that such effectiveness also be confirmed in writing.

Very truly yours,

Lyra Therapeutics, Inc.

By: /s/ Jason Cavalier
Jason Cavalier
Chief Financial Officer

cc: Wesley C. Holmes, Latham & Watkins LLP