

March 27, 2024

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

Inc.

Statement on Form S-3
2024

Re: Lyra Therapeutics,
Registration
Filed March 22,
File No. 333-278163

Dear Maria 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.

Richie at 202-551-7857 with any questions.

Please contact Benjamin

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc:

Wesley C. Holmes