

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

May 15, 2021

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

> Re: Lyra Therapeutics, Inc. Registration Statement on Form S-3 Filed May 11, 2021 File No. 333-256020

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Peter N. Handrinos, Esq.