



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2024

Heidy King-Jones  
Chief Legal Officer  
Spyre Therapeutics, Inc.  
221 Crescent Street  
Building 23, Suite 105  
Waltham, MA 02453

**Re: Spyre Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 6, 2024**  
**File No. 333-281975**

Dear Heidy King-Jones:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Branden Berns