



DIVISION OF  
CORPORATION FINANCE

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

June 2, 2025

Scott Burrows  
Chief Financial Officer  
Spyre Therapeutics, Inc.  
221 Crescent Street  
Building 23  
Suite 105  
Waltham, MA 02453

**Re: Spyre Therapeutics, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2024**  
**Filed February 27, 2025**  
**File No. 001-37722**

Dear Scott Burrows:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences