

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

December 14, 2021

James Thompson Chief Executive Officer SPYR, Inc. 8547 E. Arapahoe Rd STE J527 Greenwood Village, CO 80112

Re: SPYR, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2020 Filed March 31, 2021 File No. 033-20111

Dear Mr. Thompson:

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 Trade & Services