



DIVISION OF
CORPORATION FINANCE

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