

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 15, 2007

Mr. Charles E. Bugg, Ph.D.  
Chairman and Chief Executive Officer  
BioCryst Pharmaceuticals, Inc.  
2190 Parkway Lake Drive  
Birmingham, AL 35244

**Re: BioCryst Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 9, 2006**  
**File No. 000-23186**

Dear Mr. Bugg:

We have completed our review of your Form 10-K and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief