

December 28, 2023

Peter M. Hecht
Chief Executive Officer
Cyclerion Therapeutics, Inc.
245 First Street, 18 Floor
Cambridge , Massachusetts

Therapeutics, Inc.

Fiscal Year Ended December 31, 2022
2023

Re: Cyclerion

Form 10-K for the

Filed March 22,

File No. 001-38787

Dear Peter M. Hecht:

We have completed our review of your filings. 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