



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2026

Joshua Brumm  
Chief Executive Officer  
Crescent Biopharma, Inc.  
300 Fifth Avenue  
Waltham, MA 02451

**Re: Crescent Biopharma, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 7, 2026**  
**File No. 333-292600**

Dear Joshua Brumm:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Wesley C. Holmes, Esq.