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