SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No.) *

Spruce Biosciences Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

85209E109

(CUSIP Number)

May 5, 2021

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

□ Rule 13d-1(b)

⊠ Rule 13d-1(c)

□ Rule 13d-1(d)

(Page 1 of 9 Pages)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1.		IAME OF REPORTING PERSONS R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)		
	Deerfield Mgmt, L.P.			
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*		(a) □ (b) ⊠	
3.	SEC USE ONLY			
4.	CITIZENSHIP OR PLACE OF ORGANIZATION			
	Delaware			
	5.	SOLE VOTING POWER		
NUMBER OF		0		
SHARES BENEFICIALLY	6.	SHARED VOTING POWER		
OWNED BY		1,419,651 (1)		
EACH REPORTING	7.	SOLE DISPOSITIVE POWER		
PERSON WITH		0		
, , , , , , , , , , , , , , , , , , ,	8.	SHARED DISPOSITIVE POWER		
		1,419,651 (1)		
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON			
	1,419,651 (1)			
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*			
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9			
	6.09%	6.09%		
12.	TYPE OF REPORTING PERSON*			
	PN			

(1) Comprised of shares of common stock held by Deerfield Partners, L.P., of which Deerfield Mgmt, L.P. is the general partner.

1	NAME OF DEDODTIN	IC DEDSONS	
1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)			
	IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	SITIO, OF ADOVE LENSONS (ENTITIES ONET)	
	Deerfield Management	Company, L.P.	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*		(a) 🗆
			(b) 🗵
3.	SEC USE ONLY		
4.	CITIZENSHIP OR PL	ACE OF ORGANIZATION	
	Delaware -		
	5.	SOLE VOTING POWER	
NUMBER OF		0	
SHARES	6.	SHARED VOTING POWER	
BENEFICIALLY OWNED BY			
EACH	7	1,419,651 (2) SOLE DISPOSITIVE POWER	
REPORTING	7.	SOLE DISPOSITIVE POWER	
PERSON WITH		0	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8.	SHARED DISPOSITIVE POWER	
		1 410 651 (2)	
9.	1,419,651 (2)		
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	1,419,651 (2)		
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*		
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9		
11. PERCEINI OF CLASS REPRESENTED DT AMOUNT IN ROW 9			
	6.09% (2)		
12.	TYPE OF REPORTING PERSON*		
	PN		
H	1		

(2) Comprised of shares of common stock held by Deerfield Partners, L.P., of which Deerfield Management Company, L.P. is the investment advisor.

1.	NAME OF REPORTIN I.R.S. IDENTIFICATIO	IG PERSONS ON NO. OF ABOVE PERSONS (ENTITIES ONLY)		
	Deerfield Partners, L.P.			
2.	CHECK THE APPROI	PRIATE BOX IF A MEMBER OF A GROUP*	(a) □ (b) ⊠	
3.	SEC USE ONLY			
4.	CITIZENSHIP OR PLACE OF ORGANIZATION			
	Delaware			
	5.	SOLE VOTING POWER		
NUMBER OF		0		
SHARES BENEFICIALLY	6.	SHARED VOTING POWER		
OWNED BY		1,419,651		
EACH REPORTING	7.	SOLE DISPOSITIVE POWER		
PERSON WITH		0		
W1111	8.	SHARED DISPOSITIVE POWER		
		1,419,651		
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON			
	1,419,651			
10.				
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9			
	6.09%			
12.	TYPE OF REPORTING PERSON*			
	PN			

1.	1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)			
	James E. Flynn			
2.	CHECK THE APPROF	PRIATE BOX IF A MEMBER OF A GROUP*	(a) □ (b) ⊠	
3.	SEC USE ONLY			
4.	CITIZENSHIP OR PLACE OF ORGANIZATION			
	United States			
	5.	SOLE VOTING POWER		
NUMBER OF		0		
SHARES BENEFICIALLY	6.	SHARED VOTING POWER		
OWNED BY		1,419,651 (3)		
EACH REPORTING	7.	SOLE DISPOSITIVE POWER		
PERSON WITH		0		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8.	SHARED DISPOSITIVE POWER		
		1,419,651 (3)		
9.	AGGREGATE AMOU	NT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	1,419,651 (3)			
10.	CHECK BOX IF THE	AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*		
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 6.09% (3)				
12.	TYPE OF REPORTING PERSON*			
	IN			

(3) Comprised of shares of common stock held by Deerfield Partners, L.P.

CUSIP No.	852	09E109	13G	Page 6 of 9
Item 1(a).	Name o	f Issuer:		
	Spruce	Biosciences Inc.		
Item 1(b).	Address	s of Issuer's Princi	pal Executive Offices:	
		nipero Serra Boul ty, California 940		
Item 2(a).	Name o	f Person Filing:		
	James E	E. Flynn, Deerfield	Mgmt, L.P., Deerfield Partners, L.P. and Deerfield Management Company, L.P).
Item 2(b).	Address	s of Principal Busi	ness Office, or if None, Residence:	
		E. Flynn, Deerfield Y 10010	Mgmt, L.P., Deerfield Partners, L.P. and Deerfield Management Company, 345	5 Park Avenue South, 12th Floor, New
Item 2(c).	Citizens	ship:		
	Deerfie	ld Mgmt, L.P., De	erfield Management Company, L.P. and Deerfield Partners, L.P Delaware limi	ited partnerships;
	James E	E. Flynn – United	States citizen	
Item 2(d).	Title of	Class of Securitie	5.	
	Commo	on Stock		
Item 2(e).	CUSIP	Number:		
	85209E	109		
Item 3.	If This S	Statement is Filed	Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing	ş is a:
(a)	□ B	roker or dealer re	gistered under Section 15 of the Exchange Act.	
(b)	□ B	ank as defined in	Section 3(a)(6) of the Exchange Act.	
(c)	🗆 Ir	nsurance company	as defined in Section 3(a)(19) of the Exchange Act.	
(d)	🗆 Ir	ivestment compar	y registered under Section 8 of the Investment Company Act.	
(e)	□ A	n investment advi	ser in accordance with Rule 13d-1(b)(1)(ii)(E);	
(f)	□ A	n employee benef	it plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);	
(g)	□ A	parent holding co	mpany or control person in accordance with Rule 13d-1(b)(1)(ii)(G);	
(h)	□ A	. savings associati	on as defined in Section 3(b) of the Federal Deposit Insurance Act;	
(i)	ΠA	church plan that	s excluded from the definition of an investment company under Section 3(c)(14	4) of the Investment Company Act;

(k) \Box Group, in accordance with Rule 13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J), please specify the type of institution:

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned**:

Deerfield Mgmt, L.P. - 1,419,651 shares Deerfield Management Company, L.P. - 1,419,651 shares Deerfield Partners, L.P. - 1,419,651 shares James E. Flynn – 1,419,651 shares

(b) Percent of class**:

Deerfield Mgmt, L.P. – 6.09% Deerfield Management Company, L.P. - 6.09% Deerfield Partners, L.P. – 6.09% James E. Flynn – 6.09%

- (c) Number of shares as to which such person has**:
 - (i) Sole power to vote or to direct the vote:
 - (ii) Shared power to vote or to direct the vote:
 - (iii) Sole power to dispose or to direct the disposition of:
 - (iv) Shared power to dispose or to direct the disposition of:

All Reporting Persons - 0

Deerfield Mgmt, L.P. - 1,419,651 Deerfield Management Company, L.P. - 1,419,651 Deerfield Partners, L.P. - 1,419,651 James E. Flynn – 1,419,651

All Reporting Persons - 0

Deerfield Mgmt, L.P. - 1,419,651 Deerfield Management Company, L.P. - 1,419,651 Deerfield Partners, L.P. - 1,419,651 James E. Flynn – 1,419,651

**See footnotes on cover pages which are incorporated by reference herein.

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Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following \Box .

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

	N/A						
7.	Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control						

If a parent holding company or Control person has filed this schedule, pursuant to Rule 13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company or control person has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

Item 8. Identification and Classification of Members of the Group.

If a group has filed this schedule pursuant to ss.240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to ss.240.13d-1(c) or ss.240.13d-1(d), attach an exhibit stating the identity of each member of the group.

See Exhibit B

Person.

N/A

Item 9. Notice of Dissolution of Group.

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

N/A

Item 10. Certifications.

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under §240.14a–11."

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DEERFIELD MGMT, L.P. By: J.E. Flynn Capital, LLC, General Partner

By: <u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

DEERFIELD MANAGEMENT COMPANY, L.P. By: Flynn Management LLC, General Partner

By: <u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

DEERFIELD PARTNERS, L.P. By: Deerfield Mgmt, L.P., General Partner By: J.E. Flynn Capital, LLC, General Partner

By: <u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

JAMES E. FLYNN

<u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

Date: May 17, 2021

Exhibit A. Joint Filing Agreement.

Exhibit B. Item 8 Statement.

Exhibit C. Power of Attorney (1).

(1) Power of Attorney previously filed as Exhibit 24 to a Form 3 with regard to Proteon Therapeutics, Inc. filed with the Securities and Exchange Commission on August 4, 2017 by Deerfield Special Situations Fund, L.P., Deerfield Partners, L.P., Deerfield International Master Fund, L.P., Deerfield Private Design Fund III, L.P., Deerfield Private Design Fund IV, L.P., Deerfield Mgmt, L.P., Deerfield Mgmt III, L.P., Deerfield Mgmt IV, L.P., Deerfield Mgmt, L.P., Deerfield Mgmt III, L.P., Deerfield Mgmt IV, L.P., Deerfi

Exhibit A

Joint Filing Agreement

The undersigned agree that this Schedule 13G, and all amendments thereto, relating to the Common Stock of Spruce Biosciences Inc. shall be filed on behalf of the undersigned.

DEERFIELD MGMT, L.P. By: J.E. Flynn Capital, LLC, General Partner

By: <u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

DEERFIELD MANAGEMENT COMPANY, L.P. By: Flynn Management LLC, General Partner

By: <u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

DEERFIELD PARTNERS, L.P. By: Deerfield Mgmt, L.P., General Partner By: J.E. Flynn Capital, LLC, General Partner

By: <u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

JAMES E. FLYNN

<u>/s/ Jonathan Isler</u> Jonathan Isler, Attorney-In-Fact

Exhibit B

Due to the relationships between them, the reporting persons hereunder may be deemed to constitute a "group" with one another for purposes of Section 13(d)(3) of the Securities Exchange Act of 1934.