

March 9, 2021

Vincent J. Milano
President and Chief Executive Officer
Idera Pharmaceuticals, Inc.
505 Eagleview Blvd., Suite 212
Exton, Pennsylvania 19341

Pharmaceuticals, Inc.

Statement on Form S-3

Re: Idera

Registration

Filed March 3, 2021

File No. 333-253804

Dear Mr. Milano:

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 Abby

Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Joanne R. Soslow, Esq.