

June 9, 2020

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

Pharmaceuticals, Inc.

Statement on Form S-3

Re: Idera

Registration

Filed June 2, 2020
File No. 333-238868

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.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Joanne R. Soslow, Esq.