



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

November 15, 2016

Via E-mail

Mr. Louis J. Arcudi, III  
Chief Financial Officer  
Idera Pharmaceuticals, Inc.  
167 Sidney Street  
Cambridge, MA 02139

**Re: Idera Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed March 10, 2016**  
**File No. 001-31918**

Dear Mr. Arcudi:

We have completed our review of your filing. 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.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance