

Idera Pharmaceuticals, Inc.  
505 Eagleview Blvd., Suite 212  
Exton, Pennsylvania 19341

June 10, 2020

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Ada Sarmento

**Re: Idera Pharmaceuticals, Inc.  
Registration Statement on Form S-3  
Filed June 2, 2020  
File No. 333-238868**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Idera Pharmaceuticals, Inc. (the "Company") hereby requests acceleration of the effective date of the above referenced registration statement, as amended, so that such registration statement may become effective at 4:30 p.m. (Washington, D.C. time) on June 11, 2020, or as soon as practicable thereafter.

IDERA PHARMACEUTICALS, INC.

By: /s/ JOHN J. KIRBY  
Name: John J. Kirby  
Title: Chief Financial Officer

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