

August 10, 2020

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  
2020

Re: Idera  
Registration  
Filed August 4,  
File No. 333-240366

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Joanne R. Soslow