



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

DIVISION OF  
CORPORATION FINANCE

June 13, 2013

Via E-mail

Sudhir Agrawal, D. Phil.  
Chairman of the Board of Directors, President and Chief Executive Officer  
Idera Pharmaceuticals, Inc.  
167 Sidney Street  
Cambridge, Massachusetts 02139

**Re: Idera Pharmaceuticals, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 28, 2013  
File No. 001-31918**

Dear Dr. Agrawal:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler  
Assistant Director

cc: Stuart M. Falber, Esq.  
WilmerHale  
60 State Street  
Boston, Massachusetts 02109