

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

May 24, 2021

VIA EDGAR

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

Attention: Abby Adams

**Re: Idera Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed March 3, 2021
File No. 333-253804**

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 4:00 p.m. (Washington, D.C. time) on May 25, 2021, or as soon as practicable thereafter.

IDERA PHARMACEUTICALS, INC.

By: /s/ JOHN J. KIRBY

Name: John J. Kirby

Title: Chief Financial Officer
