



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

DIVISION OF  
CORPORATION FINANCE

November 22, 2010

John C. Hodgman  
Chief Financial Officer  
Intermune, Inc.  
3280 Bayshore Boulevard  
Brisbane, CA 94005

**Re: Intermune, Inc.**  
**Form 10-K for the year ended December 31, 2010**  
**Filed March 15, 2010**  
**File No. 0-29801**

Dear Mr. Hodgman:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief