



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

DIVISION OF  
CORPORATION FINANCE

December 17, 2020

Lee Rauch  
Chief Executive Officer  
Miragen Therapeutics, Inc.  
6200 Lookout Road  
Boulder, CO 80301

**Re: Miragen Therapeutics, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 20, 2020**  
**File No. 001-36483**

Dear Ms. Rauch:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ryan Murr, Esq.