



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

April 21, 2017

Joseph W. Ramelli
Chief Executive Officer
Marina Biotech, Inc.
17870 Castleton Street, Suite 250
City of Industry, CA 91748

Re: Marina Biotech, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 11, 2017
File No. 000-13789

Dear Mr. Ramelli:

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,

/s/ Mary Beth Breslin for

Suzanne Hayes
Assistant Director
Office of Healthcare and Insurance

cc: Michael T. Campoli
Pryor Cashman LLP