



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

DIVISION OF  
CORPORATION FINANCE

January 26, 2011

Sudhir Agrawal  
President and Chief Executive Officer  
Idera Pharmaceuticals, Inc.  
167 Sidney Street  
Cambridge, Massachusetts 02139

**Re: Idera Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 10, 2010**  
**Proxy Statement on Schedule 14A**  
**Filed April 29, 2010**  
**File Number: 001-31918**

Dear Mr. Agrawal:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director