



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

December 22, 2016

Mr. Manmeet S. Soni  
Chief Financial Officer  
Ariad Pharmaceuticals, Inc.  
26 Landsdowne Street  
Cambridge, Ms 02139-4234

**Re: Ariad Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 29, 2016**  
**File No. 1-36172**

Dear Mr. Soni:

We have completed our review of your filings. 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/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance