

December 21, 2020

Jason A. Leverone
Chief Financial Officer
Miragen Therapeutics Inc.
6200 Lookout Road
Boulder, Colorado 80301

Therapeutics Inc.

Statement on Form S-3
2020

Re: Miragen

Registration

Filed December 15,

File No. 333-251367

Dear Mr. Leverone:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Abby

Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Brent D. Fassett, Esq.