



DIVISION OF
CORPORATION FINANCE

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

April 1, 2020

William S. Marshall
Chief Executive Officer
Miragen Therapeutics, Inc.
6200 Lookout Road
Boulder, CO 80301

Re: Miragen Therapeutics, Inc.
Registration Statement on Form S-3
Filed March 26, 2020
File No. 333-237413

Dear Mr. Marshall:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Brent D. Fassett, Esq.