

Via Facsimile and U.S. Mail  
Mail Stop 4720

January 19, 2010

Dr. Harvey J. Berger, M.D.  
Chairman and Chief Executive Officer  
ARIAD Pharmaceuticals, Inc.  
26 Landsdowne Street  
Cambridge, MA 02139

**Re: ARIAD Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 16, 2009**  
**Schedule 14A filed April 30, 2009**  
**File Number: 000-21696**

Dear Dr. Berger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director