

April 6, 2021

Rahul Ballal, Ph.D.  
President and Chief Executive Officer  
IMARA Inc.  
116 Huntington Avenue, 6th Floor  
Boston, MA 02116

Re: IMARA Inc.  
Registration

Statement on Form S-3

Filed April 1, 2021  
File No. 333-254978

Dear Dr. Ballal:

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 Tom

Kluck at 202-551-3233 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Cynthia T. Mazareas