

Imara Inc.
1309 Beacon Street, Suite 300, Office 341
Brookline, MA 02446

January 19, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jenn Do
Kevin Vaughn
Lauren Hamill
Tim Buchmiller

Re: Imara Inc.
Registration Statement on Form S-4
File No. 333-268300
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Imara Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-4 (File No. 333-268300), as amended (the "Registration Statement"), so that it may become effective at 4:00 p.m. Eastern time on January 23, 2023, or as soon thereafter as practicable.

Very truly yours,

IMARA INC.

By: /s/ Rahul D. Ballal, Ph.D.

Name: Rahul D. Ballal, Ph.D.

Title: President and Chief Executive Officer