## Merrimack Pharmaceuticals, Inc.

One Kendall Square, Suite B7201 Cambridge, MA 02139

January 27, 2012

## **VIA EDGAR**

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549

Re: Merrimack Pharmaceuticals, Inc.

Registration Statement on Form S-1

File No. 333-175427 Request for Acceleration

## Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Merrimack Pharmaceuticals, Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-175427), as amended (the "Registration Statement"), so that it may become effective at 3:30 p.m. Eastern time on January 31, 2012, or as soon thereafter as practicable.

The Registrant hereby acknowledges that:

- (i) should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- (iii) the Registrant may not assert staff comments and the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Very truly yours,

## MERRIMACK PHARMACEUTICALS, INC.

By: /s/ Jeffrey A. Munsie

Name: Jeffrey A. Munsie

Title: Corporate Counsel and Secretary