

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

DIVISION OF
CORPORATION FINANCE

August 12,

2019
Joseph F. Lawler
JFL Partners Fund LP
2110 Ranch Road 620 S, #341732
Lakeway, Texas 78734

Re: Merrimack Pharmaceuticals, Inc.
PREC14A preliminary proxy statement filing made on Schedule 14A
Filed on August 6, 2019 by JFL Partners Fund LP, et al.
File No. 001-35409

Dear Mr. Lawler,

We have reviewed the above-captioned filing, and have the following comments. Some of our comments may ask for additional information so that we may better understand the disclosure.

Please respond to this letter by amending the filing and/or by providing the requested information. If you do not believe our comments apply to your facts and circumstances, and/or do not believe an amendment is appropriate, please tell us why in a written response.

After reviewing any amendment to the filing and any information provided in response to these comments, we may have additional comments.

Schedule 14A

Important, page 3

1. Please advise us of the legal basis upon which the participants have relied to conclude that persons other than brokers, such as banks, trustees and other holders of record, may be ineligible to vote shares in the absence of instructions timely transmitted by beneficial owners. Alternatively, please revise to remove the implication that banks and other holders of record might not be able to vote shares held on behalf of beneficial owners absent instructions from beneficial owners. See Item 21(b) of Schedule 14A.

Proposal One: Election of Directors, page 12

2. Given that the solicitation in opposition, if commenced, could result in a majority or more of directors being elected who were not nominated by the registrant, please revise to describe whether or not the election of a majority of such nominees would constitute a change in control within the meaning of the term as it used within any of the registrant's governing documents, including any compensation arrangements. Please summarize the economic impact, if any, that would result if a change in control were to occur by virtue of the election of a majority or more of directors not nominated by the registrant (as defined in Rule 14a-1).

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Important, page II-2

3. Please refer to the following statement: "If any of your shares of Common Stock are held in the name of a brokerage firm, bank, bank nominee or other institution, only

it can vote such
shares of Common Stock and only upon receipt of your specific instructions."
Please advise
us of the legal basis upon which the participants relied to conclude that a
bank, bank nominee
or other institution would be permitted to vote only upon the receipt of
instructions.
Alternatively, please revise to clarify why banks, bank nominees and other
institutions would
be treated as indistinguishable from brokers and to separately reconcile
whether a vote by
any bank, bank nominee, or other institution, if allowed without specific
instructions, would
be counted as a broker non-vote. Please refer to Item 21(b) of Schedule 14A.

We remind you that the participants are responsible for the accuracy and
adequacy of its
disclosures, notwithstanding any review, comments, action or absence of action
by the staff.

You may contact me at (202) 551-3266 with any questions.

Sincerely,

/s/ Nicholas P.

Panos

Nicholas P. Panos
Senior Special

Counsel

Office of Mergers &

Acquisitions

cc: Steve Wolosky, Esq.
Ryan Nebel, Esq.