



DIVISION OF
CORPORATION FINANCE

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

December 1, 2017

J. Craig Thompson
Chief Executive Officer
Anthera Pharmaceuticals, Inc.
25801 Industrial Boulevard, Suite B
Hayward, California 94545

Re: Anthera Pharmaceuticals, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 20, 2017
File No. 001-34637

Dear Mr. Thompson:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Bradley A. Bugdanowitz