



DIVISION OF  
CORPORATION FINANCE

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

December 1, 2017

David P. Southwell  
President and Chief Executive Officer  
Inotek Pharmaceuticals Corporation  
91 Hartwell Avenue  
Lexington, Massachusetts 02421

**Re: Inotek Pharmaceuticals Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 12, 2017**  
**File No. 001-36829**

Dear Mr. Southwell:

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: Andrew H. Goodman, Esq.