

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

April 11, 2013

Via E-mail
Louis Drapeau
Chief Financial Officer
InSite Vision Incorporated
965 Atlantic Avenue
Alameda, CA 94501

Re: InSite Vision Inco

Preliminary Proxy Statement on Schedule 14A

Filed April 4, 2013 File No. 000-22332

Dear Mr. Drapeau:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey P. Riedler

Jeffrey P. Riedler Assistant Director

cc: Via E-Mail
Shelly Wong
Controller
InSite Vision Incorporated
965 Atlantic Avenue
Alameda, CA 94501