



131 Hartwell Avenue, Suite 105  
Lexington, MA 02421

**VIA EDGAR AND FACSIMILE**

February 17, 2015

United States Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 4720  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Jeffrey Riedler  
Austin Stephenson

**Re: Inotek Pharmaceuticals Corporation  
Acceleration Request for Registration Statement on Form S-1  
File No. 333-199859**

Dear Mr. Riedler:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Inotek Pharmaceuticals Corporation (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to February 17, 2015 at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP by calling Edwin O’Connor at (212) 813-8853. We also respectfully request that a copy of the written order from the Securities and Exchange Commission (the “**Commission**”) verifying the effective time and date of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Edwin O’Connor, by facsimile to (212) 355-3333.

In connection with the foregoing, the Company hereby acknowledges the following:

- should the Commission or the staff of the Commission, 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;
- the action of the Commission or the staff of the Commission, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and

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- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions regarding this request, please contact Edwin O'Connor of Goodwin Procter LLP at (212) 813-8853.

Sincerely,

INOTEK PHARMACEUTICALS CORPORATION

/s/ David P. Southwell

David P. Southwell

President and Chief Executive Officer

cc: Mitchell S. Bloom, *Goodwin Procter LLP*  
Edwin O' Connor, *Goodwin Procter LLP*