

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.