



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

November 17, 2016

Via E-mail

Mr. Bassam Damaj  
President and Chief Executive Officer  
Innovus Pharmaceuticals, Inc.  
9171 Towne Centre Drive, Suite 440  
San Diego, California 92122

**Re: Innovus Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed March 30, 2016**  
**File No. 000-52991**

Dear Mr. Damaj:

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 of action by the staff.

Sincerely,

/s/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance