



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2018

David A. Weber, Ph.D.  
President and Chief Executive Officer  
Otonomy, Inc.  
4796 Executive Drive  
San Diego, California 92121

**Re: Otonomy, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 10, 2018**  
**File No. 333-227269**

Dear Dr. Weber:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Jennifer Knapp - Wilson Sonsini Goodrich & Rosati, P.C.