

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
August 13, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

Otonomy, Inc.

File No. 333-197365 - CF#31278

Otonomy, Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on July 11, 2014.

Based on representations by Otonomy, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 2.1	through June 18, 2024
Exhibit 10.12	through June 18, 2017
Exhibit 10.13	through June 18, 2017

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kevin M. O'Neill
Deputy Secretary