



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2013

Via E-mail

Louis Drapeau  
Chief Financial Officer  
InSite Vision Incorporated  
965 Atlantic Avenue  
Alameda, CA 94501

**Re: InSite Vision Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 4, 2013  
File No. 000-22332**

Dear Mr. Drapeau:

We have limited our review of your filing to the issue addressed in the following comment.

Please respond to this letter by amending your filing and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to our comment, we may have additional comments.

Proposal Four – Reverse Stock Split of the Company’s Common Stock and Amendment to the Certificate of Incorporation to Effect the Reverse Stock Split of the Company’s Outstanding Common Stock, page 19

You disclose that the amendment to your certificate of incorporation to effect the reverse stock split will not change the authorized number of shares of your common or preferred stock. Please disclose whether you currently have, or do not have, any plans with respect to the increased number of authorized shares of common stock available for issuance that will result upon the realization of the proposed reverse stock split. If such plans exist, please disclose all material information.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Louis Drapeau  
InSite Vision Incorporated  
April 10, 2013  
Page 2

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Amy Reischauer at (202) 551-3793 or me at (202) 551-3715 with any questions.

Sincerely,

/s/ Jeffrey P. Riedler

Jeffrey P. Riedler  
Assistant Director

cc: Via E-Mail  
Shelley Wong  
Controller  
InSite Vision Incorporated  
965 Atlantic Avenue  
Alameda, CA 94501