## Aquinox Pharmaceuticals, Inc. 450-887 Great Northern Way Vancouver, B.C., Canada V5T 4T5

January 17, 2017 VIA EDGAR

United States Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549 Attn: Jeffrey Gabor

RE: Aquinox Pharmaceuticals, Inc.

**Registration Statement on Form S-3** 

File No. 333-215457

**Acceleration Request** 

Requested Date: January 19, 2017 Requested Time: 4:00 P.M. Eastern Time

## Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "*Registrant*") hereby requests that the Securities and Exchange Commission (the "*Commission*") take appropriate action to cause the above-referenced Registration Statement on Form S-3 to become effective on January 19, 2017, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

In connection with this request, the Registrant acknowledges that:

- should the Commission or the staff of the Commission (the "*Staff*"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any
  person under the federal securities laws of the United States.

Very truly yours,

## Aquinox Pharmaceuticals, Inc.

/s/ Kamran Alam

Kamran Alam Chief Financial Officer

cc: David J. Main, Aquinox Pharmaceuticals, Inc. Michael Tenta, Cooley LLP

Alan Hambelton, Cooley LLP