

AQUINOX PHARMACEUTICALS, INC.
450-887 Great Northern Way,
Vancouver, B.C., Canada V5T 4T5

March 4, 2014

VIA EMAIL AND EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Jeffrey P. Riedler

**RE: Aquinox Pharmaceuticals, Inc. (f/k/a Aquinox Pharmaceuticals (USA) Inc.)
Registration Statement on Form S-1
File No. 333-193615**

Ladies and Gentlemen:

Aquinox Pharmaceuticals, Inc. (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-1 to become effective on March 6, 2014, at 3:00 p.m., Eastern Time, or as soon thereafter as is practicable. This request for acceleration is subject, however, to your receiving a telephone call prior to such time from our legal counsel, Cooley LLP, confirming this request. The Registrant also hereby requests a copy of the written order verifying the effective date.

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 and Corporate Secretary