

August 23, 2018

VIA EDGAR SUBMISSION

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549
Attention: Irene Paik
Mary Beth Breslin

Re: Kala Pharmaceuticals, Inc.
Registration Statement on Form S-3
File No. 333-226748
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Kala Pharmaceuticals, Inc. (the "**Company**") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-226748), so that it may become effective at 3:00 p.m., Eastern time, on August 27, 2018, or as soon as practicable thereafter.

Very truly yours,

By: /s/ Eric Trachtenberg
Eric Trachtenberg
General Counsel, Chief Compliance Officer and Corporate Secretary
