

May 9, 2023

VIA EDGAR SUBMISSION

U.S. Securities and Exchange Commission
Division of Corporation Finance, Office of Life Sciences
100 F Street, NE
Washington, DC 20549

Attention: Daniel Crawford

Re: Kala Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed March 3, 2023
File No. 333-270263
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Kala Pharmaceuticals, Inc. hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-270263), so that it may become effective at 4:00 p.m., Eastern Time, on May 11, 2023, or as soon as practicable thereafter.

Very truly yours,

KALA PHARMACEUTICALS, INC.

By: /s/ Eric L. Trachtenberg

Name: Eric L. Trachtenberg

Title: General Counsel, Chief Compliance Officer and Corporate Secretary
