

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

November 28, 2017

Mark Iwicki Chief Executive Officer Kala Pharmaceuticals, Inc. 100 Beaver Street, Suite 201 Waltham, MA 02453

Re: Kala Pharmaceuticals, Inc.
Draft Registration Statement on Form S-1

Submitted November 21, 2017

CIK No. 0001479419

Dear Mr. Iwicki:

This is to advise you that we have not reviewed and will not review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Chris Edwards at (202) 551-6761 with any questions.

Division of Corporation Finance Office of Healthcare & Insurance

cc: Lia Der Marderosian