

July 29, 2024

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: Tamika N. Sheppard

Re: KALA BIO, Inc.
Registration Statement on Form S-3
Filed July 25, 2024
File No. 333-281006
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, KALA BIO, Inc. (the “**Registrant**”) hereby requests acceleration of the effective date of its Registration Statement on [Form S-3 \(File No. 333-281006\)](#), so that it may become effective at 4:00 p.m., Eastern Time, on July 31, 2024, or as soon as practicable thereafter, or at such later time as the Registrant or its counsel may orally request via telephone call to the staff of the U.S. Securities and Exchange Commission.

Very truly yours,

KALA BIO, INC.

By: /s/ Mary Reumuth

Name: Mary Reumuth

Title: Chief Financial Officer and Corporate Secretary
