

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
May 1, 2020**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

Kala Pharmaceuticals, Inc.

File No. 333-218936 - CF#32980

Kala Pharmaceuticals, Inc. submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on June 23, 2017.

Based on representations by Kala Pharmaceuticals, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.15	through June 2, 2030
Exhibit 10.16	through June 2, 2030
Exhibit 10.17	through June 2, 2030
Exhibit 10.18	through June 2, 2025

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Vanessa A. Countryman
Secretary