

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM S-8

**REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933**

Kala Pharmaceuticals, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of Incorporation
or Organization)

27-0604595
(I.R.S. Employer
Identification No.)

100 Beaver Street, Suite 201
Waltham, MA
(Address of Principal Executive Offices)

02453
(Zip Code)

2017 Equity Incentive Plan
(Full Title of the Plan)

Mark Iwicki
Chief Executive Officer
Kala Pharmaceuticals, Inc.
100 Beaver Street, Suite 201
Waltham, MA 02453
(Name and Address of Agent For Service)

(781) 996-5252
(Telephone Number, Including Area Code, of Agent For Service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$0.001 per share	981,533 shares (2)	\$15.45 (3)	\$15,164,685 (3)	\$1,888.01

- (1) In accordance with Rule 416 under the Securities Act of 1933, as amended, this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) Consists of 981,533 shares issuable under the 2017 Equity Incentive Plan.
- (3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon the average of the high and low prices of the Registrant's Common Stock as reported on the Nasdaq Global Select Market on March 27, 2018.

EXPLANATORY NOTE

This Registration Statement on Form S-8, relating to the 2017 Equity Incentive Plan of Kala Pharmaceuticals, Inc. (the “Registrant”), is being filed for the purpose of registering additional securities of the same class as other securities for which a Registration Statement on Form S-8 has previously been filed and is effective. Accordingly, this Registration Statement incorporates by reference the contents of the Registration Statement on Form S-8, File No. 333-219403, filed with the Securities and Exchange Commission on July 21, 2017 by the Registrant, relating to the Registrant’s 2009 Employee, Director and Consultant Equity Incentive Plan, 2017 Equity Incentive Plan and 2017 Employee Stock Purchase Plan, except for Item 8, Exhibits, with respect to which the Exhibit Index below is incorporated herein by reference.

Item 8. Exhibits.

Exhibit No.	Description	Incorporation by Reference			Filed with this S-8
		Form	SEC Filing Date	Exhibit Number	
4.1	Restated Certificate of Incorporation of the Company	8-K	07/25/2017	3.1	
4.2	Amended and Restated By-laws of the Company	8-K	07/25/2017	3.2	
5.1	Opinion of Wilmer Cutler Pickering Hale and Dorr LLP, counsel to the Registrant				X
23.1	Consent of Wilmer Cutler Pickering Hale and Dorr LLP (included in Exhibit 5.1)				X
23.2	Consent of Deloitte & Touche LLP, independent registered public accounting firm				X
24.1	Power of attorney (included on the signature pages of this registration statement)				
99.1	2017 Equity Incentive Plan	S-1/A	07/10/2017	10.4	

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Waltham, Commonwealth of Massachusetts, on April 2, 2018.

KALA PHARMACEUTICALS, INC.

By: /s/ Mark Iwicki
Mark Iwicki
Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of Kala Pharmaceuticals, Inc., hereby severally constitute and appoint Mark Iwicki and Mary Reumuth, and each of them singly, our true and lawful attorneys with full power to them, and each of them singly, to sign for us and in our names in the capacities indicated below, the registration statement on Form S-8 filed herewith and any and all subsequent amendments to said registration statement, and generally to do all such things in our names and on our behalf in our capacities as officers and directors to enable Kala Pharmaceuticals, Inc. to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or any of them, to said registration statement and any and all amendments thereto.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>/s/ MARK IWICKI</u> Mark Iwicki	President, Chief Executive Officer and Chairman of Board of Directors (Principal Executive Officer)	April 2, 2018
<u>/s/ MARY REUMUTH</u> Mary Reumuth	Chief Financial Officer (Principal Financial and Accounting Officer)	April 2, 2018
<u>/s/ GREGORY GRUNBERG</u> Gregory Grunberg, M.D.	Director	April 2, 2018
<u>/s/ PAULINA HILL</u> Paulina Hill, Ph.D.	Director	April 2, 2018
<u>/s/ ANDREW KOVEN</u> Andrew Koven	Director	April 2, 2018
<u>/s/ ROBERT LANGER</u> Robert Langer, Sc.D.	Director	April 2, 2018
<u>/s/ ROBERT PAULL</u> Robert Paull	Director	April 2, 2018
<u>/s/ GREG PERRY</u> Greg Perry	Director	April 2, 2018
<u>/s/ HOWARD ROSEN</u> Howard Rosen	Director	April 2, 2018
<u>/s/ RAJEEV SHAH</u> Rajeev Shah	Director	April 2, 2018
<u>/s/ ROBERT TEPPER</u> Robert Tepper, M.D.	Director	April 2, 2018

April 2, 2018

Kala Pharmaceuticals, Inc.
100 Beaver Street, Suite 201
Waltham, MA 02453

Re: 2017 Equity Incentive Plan

Ladies and Gentlemen:

We have assisted in the preparation of a Registration Statement on Form S-8 (the “**Registration Statement**”) to be filed with the Securities and Exchange Commission (the “**Commission**”) under the Securities Act of 1933, as amended (the “**Securities Act**”), relating to 981,533 shares of common stock, par value \$0.001 per share (the “**Shares**”), of Kala Pharmaceuticals, Inc., a Delaware corporation (the “**Company**”), issuable under the Company’s 2017 Equity Incentive Plan (the “**Plan**”).

We have examined the Certificate of Incorporation and By-laws of the Company, each as amended and restated to date, and originals, or copies certified to our satisfaction, of all pertinent records of the meetings of the directors and stockholders of the Company, the Registration Statement and such other documents relating to the Company as we have deemed material for the purposes of this opinion.

In our examination of the foregoing documents, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified, photostatic or other copies, the authenticity of the originals of any such documents and the legal competence of all signatories to such documents.

We assume that the appropriate action will be taken, prior to the offer and sale of the Shares in accordance with the Plan, to register and qualify the Shares for sale under all applicable state securities or “blue sky” laws.

We express no opinion herein as to the laws of any state or jurisdiction other than the state laws of the Commonwealth of Massachusetts, the General Corporation Law of the State of Delaware and the federal laws of the United States of America.

It is understood that this opinion is to be used only in connection with the offer and sale of the Shares while the Registration Statement is in effect.

Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized for issuance and, when the Shares are issued and paid for in accordance with the terms and conditions of the Plan, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion with the Commission in connection with the Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act. In giving such consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission.

Very truly yours,

WILMER CUTLER PICKERING
HALE AND DORR LLP

By: /s/ Lia Der Marderosian
Lia Der Marderosian, a Partner

Wilmer Cutler Pickering Hale and Dorr LLP, 60 State Street, Boston, Massachusetts 02109

Beijing Berlin Boston Brussels Denver Frankfurt London Los Angeles New York Oxford Palo Alto Washington

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report relating to the consolidated financial statements of Kala Pharmaceuticals, Inc. and subsidiaries dated April 2, 2018, appearing in the Annual Report on Form 10-K of Kala Pharmaceuticals, Inc. for the year ended December 31, 2017.

/s/ Deloitte & Touche LLP

Boston, Massachusetts
April 2, 2018
