

April 21, 2021

Franz Obermayr
Acting Chief Executive Officer
EyeGate Pharmaceuticals, Inc.
271 Waverley Oaks Road, Suite 108
Waltham, MA 02452

Pharmaceuticals, Inc.
Statement on Form S-3
2021

Re: EyeGate
Registration
Filed April 16,
File No. 333-255311

Dear Mr. Obermayr:

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

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.

Hagius at 202-551-7967 with any questions.

Please contact Dillon

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Robert A. Pettitt