



Goodwin Procter LLP  
Counsellors at Law  
New York Times Building  
620 Eighth Avenue  
New York, NY 10018

T: 212.813.8800  
F: 212.355.3333  
goodwinprocter.com

June 4, 2020

**VIA EDGAR AND FEDERAL EXPRESS**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attention: Tim Buchmiller and Suzanne Hayes

**Re: Calliditas Therapeutics AB  
Amendment No. 1 to Registration Statement on Form F-1  
Filed June 1, 2020  
CIK No. 0001795579**

Dear Mr. Buchmiller and Ms. Hayes:

This letter is being submitted on behalf of Calliditas Therapeutics AB (the “Company”) in response to the comments of the staff of the Division of Corporation Finance (the “Staff”) of the U.S. Securities and Exchange Commission (the “Commission”) with respect to Amendment No. 1 to the Registration Statement on Form F-1 filed on June 1, 2020 (“Amendment No. 1”), as set forth in your letter dated June 3, 2020 addressed to Ms. Aguiar-Lucander, Chief Executive Officer of the Company (the “Comment Letter”). The Company is concurrently filing an exhibit only Amendment No. 2 to its Registration Statement on Form F-1 (“Amendment No. 2”), which includes a revised Exhibit 5.1 reflecting responses to the Staff’s comments.

For reference purposes, the text of the Comment Letter has been reproduced herein with responses below each numbered comment. For your convenience, we have italicized the reproduced Staff comments from the Comment Letter.

The responses provided herein are based upon information provided to Goodwin Procter LLP by the Company. In addition to submitting this letter via EDGAR, we are sending via Federal Express four (4) copies of this letter and copies of Amendment No. 2.

**Amendment No. 1 to Registration Statement on Form F-1**

**Exhibit 5.1, page II-2**

1. *The legality opinion that you file to satisfy your obligations under Regulation S-K Item 601(b)(5) should not assume conclusions of law that are necessary for the ultimate opinion. Please revise assumptions (g), (i), (j) and (k) of the legality opinion or tell us why those assumptions are appropriate.*

**RESPONSE:** The Company acknowledges the Staff’s comment and has included a revised Exhibit 5.1 opinion as an exhibit to Amendment No. 2 to address the Staff’s comments.

\* \* \*

Mr. Buchmiller and Ms. Hayes  
Division of Corporation Finance  
June 4, 2020  
Page 2

Should you have further comments or questions with regard to the foregoing, please contact the undersigned at (212) 813-8885.

Sincerely,  
/s/ Michael J. Rosenberg, Esq.

cc: Renée Aguiar-Lucander, *Calliditas Therapeutics AB*  
Fredrik Johansson, *Calliditas Therapeutics AB*  
Kristopher D. Brown, Esq., *Goodwin Procter LLP*  
James Xu, Esq., *Goodwin Procter LLP*  
Divakar Gupta, Esq., *Cooley LLP*  
Joshua A. Kaufman, Esq., *Cooley LLP*  
Marc A. Recht, Esq., *Cooley LLP*  
Madison A. Jones, Esq., *Cooley LLP*

---