

**RVL PHARMACEUTICALS PLC**  
400 Crossing Boulevard  
Bridgewater, New Jersey 08807

August 24, 2022

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: RVL Pharmaceuticals plc  
Registration Statement on Form S-3 (File No. 333-266984)  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, RVL Pharmaceuticals plc, an Irish public limited company (the "Company"), hereby requests that the effective date for the registration statement referred to above be accelerated so that it will be declared effective at 4:00 p.m. Eastern Time on August 26, 2022, or as soon as possible thereafter. The Company hereby authorizes Craig Marcus or William Michener of Ropes & Gray LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

Please notify William Michener of Ropes & Gray LLP, counsel to the Company, at (617) 951-7247 as soon as the registration statement has been declared effective.

*[Signature page follows]*

---

Very truly yours,

RVL PHARMACEUTICALS PLC

By: /s/ Brian Markison  
Brian Markison  
Chief Executive Officer and Chairman of the Board of Directors

*[Signature Page to Acceleration Request Letter]*

---