

June 29, 2018

Via E-mail
Brian Markison
Chief Executive Officer
Osmotica Pharmaceuticals plc
400 Crossing Boulevard
Bridgewater, NJ 08807

Re: Osmotica Pharmaceuticals plc
Amendment No. 1 to
Draft Registration Statement on Form S-1
Submitted June 20, 2018
CIK No. 0001739426

Dear Mr. Markison:

We have reviewed your amended draft registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 5, 2018 letter.

Capitalization, page 70

1. We note your revised disclosures do not appear to fully address the issue noted in Comment 5. For example, although you allude to the issuance of ordinary shares described under "The Reorganization," your disclosure does not provide further details on share amounts. Upon finalization of reorganization and offering transactions, please confirm that you will include detailed disclosures regarding the adjustments made in arriving at the pro forma and pro forma as adjusted amounts

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You may contact Raj Rajan at (202) 551-3388 or Craig Arakawa at (202) 551-3650 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Killoy at (202) 551-7576 or David Link at (202) 551-3356 with any other questions.

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director
Office of Beverages,

and Mining

Apparel,

cc: Craig E. Marcus, Esq.
Ropes & Gray LLP