

RVL PHARMACEUTICALS PLC
400 Crossing Boulevard
Bridgewater, New Jersey 08807

February 2, 2023

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. 333-269440)
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 February 6, 2023, 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]
