



ROPES & GRAY LLP  
PRUDENTIAL TOWER  
800 BOYLSTON STREET  
BOSTON, MA 02199-3600  
WWW.ROPESGRAY.COM

September 24, 2018

**VIA EDGAR**

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

Attention: Michael Killoy/David Link

Re: Osmotica Pharmaceuticals plc  
Registration Statement on Form S-1  
Filed September 14, 2018  
File No. 333-227357

Ladies and Gentlemen:

This letter is being furnished on behalf of Osmotica Pharmaceuticals plc (the "Company"), with respect to the Company's Registration Statement on Form S-1 (File No. 333-227357) that was filed with the Securities and Exchange Commission (the "Commission") on September 14, 2018 (as may be further amended from time to time, the "Registration Statement") in connection with the initial public offering (the "IPO") of the Company's ordinary shares.

During a telephone call with Ropes & Gray LLP on September 20, 2018, the staff (the "Staff") of the Commission requested that the Company provide the Staff with certain information that will be inserted in the tables that appear in the "Capitalization" and "Dilution" sections on pages 70-73 of the Registration Statement (the "Capitalization and Dilution Tables"). Because certain aspects of the IPO, including the number of shares proposed to be issued and the proposed offering price per share, have not yet been determined, the Capitalization and Dilution Tables included blank placeholders as of the filing on September 14.

In response to the Staff's request, the Company is supplementally providing the Staff with the proposed changed pages to the Registration Statement set forth in Exhibit A, which reflect the Company's current estimates as to the amounts that will be included in the Capitalization and Dilution Tables.

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We hope that the foregoing has been responsive to the Staff's request. If you have any questions about this information, or if there is any additional information that we might provide to assist the Staff's review, please contact the undersigned at (617) 951-7802.

Sincerely,

/s/ Craig E. Marcus  
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Craig E. Marcus

cc: Christopher Klein (Osmotica Pharmaceuticals plc)  
William Michener (Ropes & Gray LLP)

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Exhibit A

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