

VIA EDGAR

October 12, 2018

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Osmotica Pharmaceuticals plc (the "Company")  
Registration Statement on Form S-1 (File No. 333-227357)

Ladies and Gentlemen:

On October 5, 2018, we, as the representative of the several underwriters, filed a letter with the Securities and Exchange Commission via EDGAR requesting, pursuant to Rule 461 under the Securities Act of 1933, as amended, the acceleration of the effective date of the above-referenced Registration Statement on Form S-1 (File No. 333-227357) so that it may be declared effective on October 10, 2018, at 4:00 p.m. (ET), or as soon thereafter as practicable. We hereby withdraw such acceleration request.

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Very truly yours,

As Representatives of the several Underwriters

JEFFERIES LLC

By: /s/ Kevin Sheridan  
Name: Kevin Sheridan  
Title: Managing Director

BARCLAYS CAPITAL INC.

By: /s/ Victoria Hale  
Name: Victoria Hale  
Title: Vice President

RBC CAPITAL MARKETS, LLC

By: /s/ John Reed  
Name: John Reed  
Title: Managing Director

*[Signature Page to Acceleration Request Withdrawal]*

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