

VIA EDGAR

October 5, 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:

As representatives of the several underwriters of the Company's proposed public offering of common stock, we hereby join the Company's request that the effective date of the above-referenced Registration Statement be accelerated so that the above-referenced Registration Statement will be declared effective at 4:00 p.m. (ET) on October 10, 2018, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations of the Securities and Exchange Commission under the Securities Act of 1933, as amended, we wish to advise you that we have effected the following distribution of the Company's Preliminary Prospectus dated October 1, 2018, through the date hereof:

Preliminary Prospectus dated October 1, 2018:

1,741 copies to prospective underwriters, institutional investors, dealers and others

The undersigned advise that they have complied and will continue to comply, and that they have been informed by the participating underwriters and dealers that they have complied with and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Remainder of Page Intentionally Left Blank]*

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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/ Jennifer Caruso

Name: Jennifer Caruso  
Title: Managing Director

*[Signature Page to Acceleration Request]*

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