

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
May 3, 2018**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Avadel Pharmaceuticals plc

File No. 1-37977 - CF#36143

Avadel Pharmaceuticals plc submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on March 16, 2018, as amended.

Based on representations by Avadel Pharmaceuticals plc that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.43	through March 15, 2028
Exhibit 10.44	through March 16, 2028
Exhibit 10.45	through March 16, 2028
Exhibit 10.46	through March 16, 2028

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields
Secretary

