



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 11, 2020

Corey N. Fishman
President and Chief Executive Officer
Iterum Therapeutics plc
Block 2 Floor 3, Harcourt Centre
Harcourt Street
Dublin 2, Ireland

Re: Iterum Therapeutics plc
Form 10-K for the fiscal year ended December 31, 2019
Filed March 12, 2020
File No. 001-38503

Dear Mr. Fishman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences