

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

October 15, 2020

Judy Matthews
Chief Financial Officer
Iterum Therapeutics plc
Block 2 Floor 3, Harcourt Centre
Harcourt Street
Dublin 2
Ireland

Re: Iterum Therapeutics plc Registration Statement on Form S-1 Filed October 9, 2020 File No. 333-249432

Dear Ms. Matthews:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Brian Johnson