



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2018

David Fellows  
Chief Executive Office  
Nightstar Therapeutics plc  
215 Euston Road  
London NW1 2BE  
United Kingdom

**Re: Nightstar Therapeutics plc**  
**Draft Registration Statement on Form F-1**  
**Submitted September 7, 2018**  
**CIK No. 0001711675**

Dear Mr. Fellows:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance