



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2020

Brian Markison  
Chief Executive Officer  
Osmotica Pharmaceuticals plc  
400 Crossing Boulevard  
Bridgewater, NJ 08807

**Re: Osmotica Pharmaceuticals plc**  
**Registration Statement on Form S-3**  
**Filed January 31, 2020**  
**File No. 333-236193**

Dear Mr. Markison:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Craig Marcus, Esq.