



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2020

Andrew Einhorn  
Chief Financial Officer  
Osmotica Pharmaceuticals plc  
400 Crossing Boulevard  
Bridgewater, NJ 08807

**Re: Osmotica Pharmaceuticals plc**  
**Form 10-K for the fiscal year ended December 31, 2019**  
**Filed on March 19, 2020**  
**File number 1-38709**

Dear Mr. Einhorn:

We have completed our review of your filings. 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