



DIVISION OF
CORPORATION FINANCE

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

August 8, 2023

Brian Markison
Chief Executive and Director and Principal Financial Officer
RVL Pharmaceuticals plc
400 Crossing Boulevard
Bridgewater, NJ 08807

Re: RVL Pharmaceuticals plc
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed March 20, 2023
File No. 001-38709

Dear Brian Markison:

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