



DIVISION OF
CORPORATION FINANCE

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

August 24, 2023

Brian Markison
Chief Executive Officer
RVL Pharmaceuticals plc
400 Crossing Boulevard
Bridgewater, N.J. 08807

Re: RVL Pharmaceuticals plc
Registration Statement on Form S-3
Filed August 23, 2023
File No. 333-274179

Dear Brian 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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William J. Michener