



DIVISION OF  
CORPORATION FINANCE

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

May 18, 2022

Joseph Wiley  
Chief Executive Officer  
Amryt Pharma plc  
Dept 920a 196 High Road, Wood Green  
London, United Kingdom, N22 8HH

**Re: Amryt Pharma plc**  
**Registration Statement on Form F-3**  
**Filed May 11, 2022**  
**File No. 333-264869**

Dear Dr. Wiley:

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 Michael Davis at 202-551-4385 or Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Boris Dolgonos, Esq.