



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2023

Patrick Holt  
President and Chief Executive Officer  
Amarin Corporation plc  
c/o Amarin Pharma, Inc.  
440 Route 22  
Bridgewater, NJ 08807

**Re: Amarin Corporation plc**  
**Registration Statement on Form S-3**  
**Filed August 2, 2023**  
**File No. 333-273591**

Dear Patrick Holt:

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: Jacqueline Mercier, Esq.