

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

DIVISION OF CORPORATION FINANCE

October 26, 2023

Tom Reilly Executive Vice President and Chief Financial Officer Amarin Corporation plc Iconic Offices, The Greenway 112 – 114 St Stephens Green Block C Ardilaun Court Dublin 2

> Re: Amarin Corporation plc Form 10-K for the Fiscal Year Ended December 31, 2022 Filed March 1, 2023 File No. 000-21392

Dear Tom Reilly:

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