



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