

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

August 8, 2023

Brian Markison Chief Executive and Director and Principal Financial Officer RVL Pharmaceuticals plc 400 Crossing Boulevard Bridgewater, NJ 08807

> Re: RVL Pharmaceuticals plc Form 10-K for the Fiscal Year Ended December 31, 2022 Filed March 20, 2023 File No. 001-38709

Dear Brian Markison:

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