



DIVISION OF  
CORPORATION FINANCE

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

August 11, 2020

Corey N. Fishman  
President and Chief Executive Officer  
Iterum Therapeutics plc  
Block 2 Floor 3, Harcourt Centre  
Harcourt Street  
Dublin 2, Ireland

**Re: Iterum Therapeutics plc**  
**Form 10-K for the fiscal year ended December 31, 2019**  
**Filed March 12, 2020**  
**File No. 001-38503**

Dear Mr. Fishman:

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