

**ITERUM THERAPEUTICS PLC**

Fitzwilliam Court, 1<sup>st</sup> Floor  
Leeson Close,  
Dublin 2  
Ireland

October 13, 2022

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Iterum Therapeutics plc  
Registration Statement on Form S-3  
File No. 333-267795  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Iterum Therapeutics plc (the “Registrant”) hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-267795), so that it may become effective at 4:30 p.m. Eastern time on October 17, 2022, or as soon thereafter as practicable, or at such later time as the Registrant or its counsel may orally request via telephone call to the staff.

Very truly yours,

**ITERUM THERAPEUTICS PLC**

By: /s/ Judith M. Matthews  
Name: Judith M. Matthews  
Title: Chief Financial Officer

cc: Brian Johnson, *Wilmer Cutler Pickering Hale and Dorr LLP*

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