

July 17, 2024

**VIA EDGAR SUBMISSION**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

Attention: Tim Buchmiller  
Re: Iterum Therapeutics plc  
Registration Statement on Form S-1  
File No. 333-280045  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Iterum Therapeutics plc hereby requests acceleration of the effective date of the Registration Statement on Form S-1 (File No. 333-280045), as amended, so that it may become effective at 4:30 p.m., Eastern time, on July 19, 2024, or as soon as practicable thereafter.

Very truly yours,  
ITERUM THERAPEUTICS PLC

By: /s/ Corey N. Fishman  
Name: Corey N. Fishman  
Title: Chief Executive Officer