



DIVISION OF
CORPORATION FINANCE

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

October 13, 2022

Cory Fishman
President and Chief Executive Officer
Iterum Therapeutics PLC
200 South Wacker Dr., 31st Floor
Chicago, IL 60606

Re: Iterum Therapeutics PLC
Registration Statement on Form S-3
Filed October 7, 2022
File No. 333-267795

Dear Cory Fishman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Brian Johnson, Esq.