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 <u>Request for Acceleration</u>

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