

January 25, 2021

Thomas McHugh
Senior Vice President and Chief Financial Officer
AVADEL PHARMACEUTICALS PLC
10 Earlsfort Terrace
Dublin 2, Ireland
D02 T380

PHARMACEUTICALS PLC

Year Ended December 31, 2019

2020

Period Ended June 30, 2020

2020

Re: AVADEL

Form 10-K for the

Filed March 16,

Form 10-Q for the

Filed August 10,

File No. 001-37977

Dear Mr. McHugh:

We have completed our review of your filings. 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