

**VIA EDGAR**

September 8, 2022

United States Securities and Exchange Commission  
Office of Life Sciences  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Avadel Pharmaceuticals plc  
Acceleration Request for Registration Statement on Form S-3  
File No. 333-267198**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Avadel Pharmaceuticals plc (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to September 12, 2022, at 4:01 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP by calling Finnbar Murphy at (212) 459-7257. If you have any questions regarding this request, please contact Finnbar Murphy of Goodwin Procter LLP at (212) 459-7257.

Sincerely,

AVADEL PHARMACEUTICALS PLC

/s/ Thomas S. McHugh

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Thomas S. McHugh  
Chief Financial Officer

cc: Gregory J. Divis, *Avadel Pharmaceuticals plc*  
Jerad G. Seurer, Esq., *Avadel Pharmaceuticals plc*  
Robert E. Puopolo, Esq., *Goodwin Procter LLP*  
Finnbar D. Murphy, Esq., *Goodwin Procter LLP*

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