

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**

*UNDER
THE SECURITIES ACT OF 1933*

AVADEL PHARMACEUTICALS PLC

(Exact Name of Registrant as Specified in Its Charter)

Ireland
(State or Other Jurisdiction of
Incorporation or Organization)

98-1341933
(I.R.S. Employer
Identification No.)

10 Earlsfort Terrace
Dublin 2, Ireland, D02 T380
(Address of Principal Executive Offices)

Not Applicable
(Zip Code)

Avadel Pharmaceuticals plc 2021 Inducement Plan
(Full Title of the Plan)

Greg Divis
Chief Executive Officer
Avadel Pharmaceuticals plc
16640 Chesterfield Grove Road
Suite 200
Chesterfield, MO 63005
(636) 449-1830

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

Robert E. Puopolo, Esq.
Goodwin Procter LLP
100 Northern Avenue
Boston, Massachusetts 02210
(617) 570-1000

Christopher McLaughlin
Arthur Cox
10 Earlsfort Terrace
Dublin 2, Ireland
D02 T380
(+353) 1 920 1026

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Information required in Part I of Form S-8 to be contained in a prospectus meeting the requirements of Section 10(a) of the Securities Act of 1933, as amended (the "Securities Act") is not required to be filed with the Securities and Exchange Commission (the "Commission") and is omitted from this registration statement in accordance with the explanatory note to Part I of Form S-8 and Rule 428 under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The registrant is subject to the informational and reporting requirements of Sections 13(a), 14, and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and in accordance therewith files reports, proxy statements and other information with the Commission. The following documents, which are on file with the Commission, are incorporated in this registration statement by reference:

- (a) [The registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2021;](#)
- (b) [The registrant's Current Report on Form 8-K filed on March 16, 2022; and](#)
- (c) [The descriptions of the registrant's ordinary shares, \\$0.01 nominal value each and the registrant's American Depositary Shares are incorporated by reference to Exhibit 4.4 to the registrant's Annual Report on Form 10-K for the year ended December 31, 2021, including any amendments or reports filed for the purpose of updating such description.](#)

All documents subsequently filed by the registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be part hereof from the date of the filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for the purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Under no circumstances will any information filed under current items 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

If a director or officer of an Irish company is found to have breached his or her fiduciary duties to that company, he or she may be held personally liable to the company in respect of that breach of duty. Irish law permits a company to pay the costs or discharge the liability of a director, secretary or assistant secretary only where favorable judgment is given in any civil or criminal action in respect of such costs or liability, or where an Irish court grants relief because the director, secretary or assistant secretary acted honestly and reasonably and ought fairly to be excused. This restriction does not apply to executives who are not directors, the secretary or assistant secretary of the Registrant. The Registrant's constitution contains indemnification and expense advancement provisions for persons who are not directors, the secretary or assistant secretaries of the Registrant. The Registrant's constitution also (i) confers a more limited indemnity on its directors, secretary and assistant secretaries for certain costs, and (ii) discharges the liability of a director, the secretary or assistant secretary where judgment is found in favor of such director, secretary or assistant secretary in any civil or criminal action in respect of such costs or liability, or where an Irish court grants relief because the director, secretary or assistant secretary acted honestly and reasonably and ought fairly to be excused. Any provision which seeks to indemnify a director, secretary or assistant secretary of an Irish company over and above this shall be void under Irish law, whether contained in its constitution or any contract between the director and the company.

Under Irish law, a company may not exempt its directors from liability for negligence or a breach of duty. However, where a breach of duty has been established, directors may be exempted by an Irish court from personal liability for negligence or breach of duty if, among other things, the court determines that they have acted honestly and reasonably, and that they may fairly be excused as a result.

In addition to the indemnification provided for under the Registrant's constitution, the Registrant has entered into indemnification agreements with its directors and certain of its officers and intends to enter into indemnification agreements with any new directors and certain officers in the future. Irish companies may take out directors' and officers' liability insurance, as well as other types of insurance, for their directors and officers. The Registrant has taken out directors' and officers' liability insurance, as well as other types of insurance, for its directors and officers. The Registrant has purchased and intends to maintain insurance on behalf of any person who is or was a director or officer against any loss arising from any claim asserted against him or her and incurred by him or her in any such capacity, subject to certain exclusions.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Number	Description
4.1	Constitution (containing the Memorandum and Articles of Association) of Avadel Pharmaceuticals plc (incorporated by reference to Appendix 15 of Exhibit 2.1 to the registrant's current report on Form 8-K, filed on July 1, 2016).
5.1*	Opinion of Arthur Cox, Solicitors
23.1*	Consent of Arthur Cox, Solicitors (included in Exhibit 5.1)
23.2*	Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm
24.1	Power of Attorney (included on the signature page of this registration statement)
99.1	Avadel Pharmaceuticals 2021 Inducement Plan (incorporated by reference to Exhibit 10.20 to the registrant's annual report on Form 10-K, filed on March 16, 2022).
107*	Filing Fee Table.

* Filed herewith.

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

- (i) To include any prospectus required by Section 10(a)(3) of the Securities Act.
- (ii) To reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.
- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) of this section shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act (15 U.S.C. 78m or 78o(d)) that are incorporated by reference into this registration statement;

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Chesterfield, State of Missouri, on this 16th day of March, 2022.

AVADEL PHARMACEUTICALS PLC

By: /s/ Gregory J. Divis

Gregory J. Divis
Chief Executive Officer

POWER OF ATTORNEY AND SIGNATURES

We, the undersigned officers and directors of Avadel Pharmaceuticals plc, hereby severally constitute and appoint Gregory J. Divis and Thomas S. McHugh, and each of them singly, our true and lawful attorneys with full power to them, and each of them singly, to sign for us and in our names in the capacities indicated below, the registration statement on Form S-8 filed herewith and any and all subsequent amendments to said registration statement, and generally to do all such things in our names and on our behalf in our capacities as officers and directors to enable Avadel Pharmaceuticals plc to comply with the provisions of the Securities Act of 1933, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or any of them, to said registration statement and any and all amendments thereto.

Pursuant to the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Gregory J. Divis</u> Gregory J. Divis	Director, Chief Executive Officer and Principal Executive Officer	March 16, 2022
<u>/s/ Thomas S. McHugh</u> Thomas S. McHugh	Chief Financial Officer and Principal Financial and Accounting Officer	March 16, 2022
<u>/s/ Geoffrey M. Glass</u> Geoffrey M. Glass	Non-Executive Chairman and Director	March 16, 2022
<u>/s/ Eric J. Ende</u> Eric J. Ende, MD	Director	March 16, 2022
<u>/s/ Mark A. McCamish</u> Mark A. McCamish, MD, PhD	Director	March 16, 2022
<u>/s/ Linda S. Palczuk</u> Linda S. Palczuk	Director	March 16, 2022
<u>/s/ Peter Thornton</u> Peter Thornton	Director	March 16, 2022

16 March 2022

Board of Directors
Avadel Pharmaceuticals plc
10 Earlsfort Terrace
Dublin 2
Ireland

Re: Avadel Pharmaceuticals plc - registration statement on Form S-8 Opinion

Dear Sirs,

1. Basis of Opinion

- 1.1 We are acting as Irish counsel to Avadel Pharmaceuticals plc, registered number 572535, a public company limited by shares, incorporated under the laws of Ireland, with its registered office at 10 Earlsfort Terrace, Dublin 2 (the “**Company**”), in connection with the registration statement on Form S-8 to be filed with the United States Securities and Exchange Commission (the “**SEC**”) on the date hereof (the “**Registration Statement**”) under the Securities Act of 1933, as amended (the “**Securities Act**”), with respect to up to 1,500,000 ordinary shares with nominal value US\$0.01 per share of the Company (the “**Shares**”) that may be delivered pursuant to the Avadel Pharmaceuticals plc 2021 Inducement Plan (the “**Plan**”).
- 1.2 This Opinion is confined to and given in all respects on the basis of the laws of Ireland (meaning Ireland exclusive of Northern Ireland) in force as at the date hereof as currently applied by the courts of Ireland. We have made no investigation of and we express no opinion as to the laws of any other jurisdiction or the effect thereof. In particular, we express no opinion on the laws of the European Union as they affect any jurisdiction other than Ireland. We have assumed without investigation that insofar as the laws of any jurisdiction other than Ireland are relevant, such laws do not prohibit and are not inconsistent with any of the obligations or rights expressed in the Plan Documents (as set out in the Schedule) or the transactions contemplated thereby.
- 1.3 This Opinion is also strictly confined to:
- (a) the matters expressly stated herein at paragraph 2 below and is not to be read as extending by implication or otherwise to any other matter;
 - (b) the Plan Documents (as set out in the Schedule); and
 - (c) the Searches (as defined at 1.7 below),
- and is subject to the assumptions and qualifications set out below.
- 1.4 We express no opinion, and make no representation or warranty, as to any matter of fact or in respect of any documents which may exist in relation to the Plan or the Shares other than the Plan Documents.

- 1.5 In giving this Opinion, we have relied upon the Corporate Certificate (as defined in the Schedule to this Opinion) and the Searches and we give this Opinion expressly on the terms that no further investigation or diligence in respect of any matter referred to in the Corporate Certificate or the Searches is required of us.
- 1.6 For the purpose of giving this Opinion, we have examined and relied on copies sent to us by email in pdf or other electronic format of the Plan Documents.
- 1.7 For the purpose of giving this Opinion, we have caused to be made legal searches against the Company on 16 March 2022 (together the “Searches”):
- (a) on the file of the Company maintained by the Registrar of Companies in the Irish Companies Registration Office for mortgages, debentures or similar charges or notices thereof, and for the appointment of any examiner, receiver or liquidator;
 - (b) in the Judgments Office of the High Court for unsatisfied judgments, orders, decrees and the like for the 5 years immediately preceding the date of the search; and
 - (c) in the Central Office of the High Court for any proceedings filed in respect of the Guarantor in the 5 years preceding the date of the search;
 - (d) in the Central Office of the High Court for any petitions filed in respect of the Company in the Guarantor; and
 - (e) on the on the register of persons disqualified or restricted from acting as directors of companies incorporated in Ireland which is maintained by the Registrar of Companies in the CRO against the names of the current directors and secretary of the Company as identified in the search results referred to in paragraph (a) above.
- 1.8 This Opinion is governed by and is to be construed in accordance with the laws of Ireland as interpreted by the courts of Ireland at the date hereof. This Opinion speaks only as of its date. We assume no obligation to update this Opinion at any time in the future or to advise you of any change in law or change in interpretation of law which may occur after the date of this Opinion.

2. **Opinion**

Subject to the assumptions and qualifications set out in this Opinion and to any matters not disclosed to us, we are of the opinion that:

- 2.1 The Company is a public company limited by shares and is duly incorporated and validly existing under the laws of Ireland.
- 2.2 When the Shares are allotted and issued (and, if required, paid for in cash) pursuant to and in accordance with the terms and conditions referred to or summarised in the applicable resolutions and the Plan, the Shares will be validly issued, fully paid up and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the allotment and issue of such Shares).

3. Assumptions

For the purpose of giving this Opinion, we assume the following without any responsibility on our part if any assumption proves to have been untrue as we have not verified independently any assumption:

The Registration Statement and the Plan

- 3.1 that when filed with the SEC, the Registration Statement will not differ in any material respect from the latest draft that we have examined;
- 3.2 that any awards granted pursuant to the Plan will be paid up in consideration of the receipt by the Company prior to, or simultaneously with, the allotment and issue of the Shares pursuant thereto of cash at least equal to the nominal value of such Shares and any premium required to be paid up on the Shares pursuant to their terms of allotment and issue and that where Shares are allotted and issued under the Plan without the requirement for the payment of cash consideration by or on behalf of the relevant beneficiary, then such Shares shall either be fully paid up by the Company or one of its subsidiaries within the time permitted by section 1027(1) of the Companies Act 2014 (as amended) (the “**Companies Act**”) (and, in the case of the Company or a subsidiary incorporated in Ireland, in a manner permitted by sections 82(6) and 1043(1) of the Companies Act or allotted and issued for consideration as set out in section 1028(2) of the Companies Act);
- 3.3 that the filing of the Registration Statement with the SEC has been authorised by all necessary actions under all applicable laws (other than Irish law), including applicable U.S. federal and state securities laws;
- 3.4 that the exercise of any options and rights granted under the Plan and the allotment and issue of the Shares upon exercise of such options and rights (and the allotment and issue of the Shares in connection with any other awards granted under the Plan) will be conducted in accordance with the terms and the procedures described in the Plan and the applicable award agreement;
- 3.5 that at the time of the allotment and issuance of the Shares, such allotment and issuance shall not be in contravention or breach of any agreement, undertaking, arrangement, deed or covenant affecting the Company or to which the Company is a party or otherwise bound or subject;
- 3.6 that the Company has sufficient authorised but unissued share capital to allot and issue the required number of Shares to be delivered to the recipients of any awards granted under the Plan;
- 3.7 that, at the time of the allotment and issuance of the Shares, the authority of the Company and the directors of the Company to allot and issue the Shares, as provided for in the Companies Act and the Constitution, is in full force and effect and that the statutory pre-emption rights have been disapplied in respect of any allotment and issuance of the Shares;

- 3.8 that the Company will continue to renew its authority to allot and issue the Shares in accordance with the terms and conditions set out in the Constitution and Companies Act and that, where such authority has not been renewed, the Company will not allot or issue the Shares after such authority has expired;
- 3.9 that from the date of the board resolutions set out in Schedule, no other corporate or other action has been taken by the Company to amend, alter or repeal those resolutions;

Authenticity and bona fides

- 3.10 the completeness, accuracy and authenticity of all documents submitted to us as originals or copies of originals and (in the case of copies) conformity to the originals of copy documents and the genuineness of all signatories, stamps and seals thereon;
- 3.11 where incomplete Plan Documents have been submitted to us or signature pages only have been supplied to us for the purposes of issuing this Opinion, that the originals of such Plan Documents correspond in all respects with the last draft of the complete Plan Documents submitted to us;
- 3.12 that the Plan Documents will be executed in a form and content having no material difference to the drafts provided to us, will be delivered by the parties thereto, and that the terms thereof will be observed and performed by the parties thereto;
- 3.13 that the copies produced to us of minutes of meetings and/or of resolutions correctly record the proceedings at such meetings and/or the subject matter which they purport to record and that any meetings referred to in such copies were duly convened, duly quorate and held, that those present at any such meetings were entitled to attend and vote at the meeting and acted bona fide throughout and that no further resolutions have been passed or other action taken which would or might alter the effectiveness thereof and that such resolutions have not been amended or rescinded and are in full force and effect;
- 3.14 that the Constitution adopted by resolution of the shareholders of the Company dated 20 December 2016 and effective on 31 December 2016 is the current constitution and has not been amended or superseded and that there are no other terms governing the Shares other than those set out in the Constitution;
- 3.15 that there is, at the relevant time of the allotment and issue of the Shares, no matter affecting the authority of the Directors to allot and issue the Shares, not disclosed by the Constitution or the resolutions produced to us, which would have any adverse implications in relation to the opinions expressed in this Opinion;

Accuracy of Searches and Warranties

- 3.16 the accuracy and completeness of the information disclosed in the Searches is accurate as of the date of this Opinion and that such information has not since the time of such search or enquiry been altered. It should be noted that:
- (a) the matters disclosed in the Searches may not present a complete summary of the actual position on the matters we have caused searches to be conducted for;
 - (b) the position reflected by the Searches may not be fully up-to-date and
 - (c) searches at the Companies Registration Office, Dublin, do not necessarily reveal whether or not a prior charge has been created or a resolution has been passed or a petition presented or any other action taken for the winding-up of or the appointment of a receiver or an examiner to the Company or its assets.
- 3.17 that there has been no alteration in the status or condition of the Company as disclosed by the Searches;
- 3.18 the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Plan Documents;

Solvency and Insolvency

- 3.19 that:
- (a) the Company is at the date of this Opinion able to pay its debts within the meaning of Sections 509(3) and 570 of the Companies Act or any analogous provisions under any applicable laws; and
 - (b) the Company will not as a consequence of doing any act or thing which the Plan Documents contemplate, permit or require any relevant party to do, be unable to pay its debts within the meaning of such Sections or any analogous provisions under any applicable laws.
- 3.20 that:
- (a) no liquidator, receiver or examiner or other similar or analogous officer has been appointed in relation to the Company any of the assets or undertakings; and
 - (b) no petition for the making of a winding-up order or the appointment of an examiner or any similar officer or any similar or analogous procedure in any jurisdiction has been presented in relation to the Company.

Commercial Benefit

- 3.21 that the Plan Documents have been entered into for bona fide commercial purposes, on arm's length terms and for the benefit of each party thereto and are in those parties' respective commercial interests and for their respective corporate benefit.

4. Disclosure

This Opinion is addressed to you in connection with the registration of the Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement to be filed with the SEC. In giving this consent, we do not thereby admit that we are in a category of persons whose consent is required under Section 7 of the Securities Act.

Yours faithfully,

/s/ Arthur Cox LLP

ARTHUR COX LLP

SCHEDULE

The Plan Documents

1. A copy of the form of the Registration Statement to be filed by the Company with the SEC on or about the date of this Opinion;
2. A copy of the Plan;
3. A copy of the resolutions of the board of directors of the Company approving, among other things, (i) the Plan and the grant of awards thereunder; (ii) the reservation of the Shares; and (iii) the authority for the preparation, execution and filing of the Registration Statement in respect of the Shares under the Plan, dated 23 November 2021;
4. A corporate certificate of Jerad G. Seurer, secretary of the Company, dated 16 March 2022 (the “**Corporate Certificate**”) certifying, among other things, (i) the renewal of the share allotment authorities and disapplication of the statutory pre-emption rights at the annual general meeting of the shareholders of the Company held 3 August 2021; (ii) the adoption of the Constitution (as defined below) by a resolution of the shareholders of the Company dated 20 December 2016; and (iii) the approval by the board of directors for the authority given to the Compensation Committee in respect of the allotment and issuance of shares under the Plan at the meeting of the board on 7 March 2022;
5. A copy of the constitution adopted by resolution of the shareholders of the Company dated 20 December 2016 and effective on 31 December 2016 (the “**Constitution**”);
6. A copy of the certificate of incorporation of the Company dated 1 December 2015;
7. A copy of the certificate of incorporation on change of name of the Company dated 9 May 2016;
8. A copy of the certificate of incorporation on re-registration as a public limited company of the Company dated 21 November 2016; and
9. Letter of Status from the Irish Companies Registration Office dated 16 March 2022.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated March 16, 2022 relating to the financial statements of Avadel Pharmaceuticals plc and the effectiveness of Avadel Pharmaceuticals plc's internal control over financial reporting, appearing in the Annual Report on Form 10-K of Avadel Pharmaceuticals plc for the year ended December 31, 2021.

/s/ Deloitte and Touch LLP

St. Louis, Missouri

March 16, 2022

Calculation of Filing Fee Table

Form S-8
(Form Type)

Avadel Pharmaceuticals Plc
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (2)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	2021 Inducement Plan Ordinary Shares, \$0.01 nominal value	(1) Other (2)	1,500,000 (3)	\$ 6.99(4)	\$ 10,485,000	\$ 0.0000927	\$ 971.96
Total Offering Amounts					\$ 10,485,000		—
Total Fees Previously Paid							—
Total Fee Offsets							—
Net Fee Due							\$ 971.96

- (1) Each Ordinary Share is represented by one American Depositary Share ("ADS").
- (2) In accordance with Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (3) Consists of 1,500,000 Ordinary Shares, \$0.01 nominal value each, of Avadel Pharmaceuticals plc (the "Registrant") issuable under the 2021 Inducement Plan, pursuant to the terms of such plan.
- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act and based upon the average of the high and low sale prices of the Registrant's ADSs as reported on the Nasdaq Global Select Market on March 14, 2022.