

**ROIVANT SCIENCES LTD.**

Suite 1, 3rd Floor  
11-12 St. James's Square  
London SW1Y 4LB  
United Kingdom

August 6, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E. Washington, D.C. 20549  
Attn: Dillon Hagius  
Suzanne Hayes  
Ibolya Ignat  
Mary Mast

Re: Roivant Sciences Ltd.  
Registration Statement on Form S-4  
File No. 333-256165

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Roivant Sciences Ltd., a Bermuda exempted limited company (the "Registrant"), hereby requests acceleration of effectiveness of its registration statement on Form S-4 (File No. 333-256165), as amended, to 5:00 p.m. Eastern Time on August 10, 2021, or as soon as practicable thereafter.

The Registrant hereby authorizes Derek J. Dostal of Davis Polk & Wardwell LLP to orally modify or withdraw this request for acceleration.

Please contact Derek J. Dostal of Davis Polk & Wardwell LLP at (212) 450-4322 or derek.dostal@davispolk.com with any questions you may have concerning this request, and please notify him when this request for acceleration has been granted.

Very truly yours,

/s/ Matthew Gline  
Chief Executive Officer  
Roivant Sciences Ltd.