

October 4, 2023

Matt Maisak  
Chief Operating Officer  
Roivant Sciences Ltd.  
7th Floor  
50 Broadway  
London SW1H 0DB  
United Kingdom

Ltd.

Statement on Form S-3

2023

Re: Roivant Sciences

Registration

Filed September 29,

File No. 333-274804

Dear Matt Maisak:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Lauren

Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Stephen Byeff