

ROIVANT SCIENCES LTD.

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United Kingdom

December 30, 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: Michael Davis
Joe McCann

Re: Roivant Sciences Ltd.
Registration Statement on Form S-1
File No. 333-261853

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-1 (File No. 333-261853), as amended, to 4:00 p.m. Eastern Time on January 4, 2022, 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,

ROIVANT SCIENCES LTD.

By: /s/ Matt Maisak

Matt Maisak

Authorized Signatory