

February 23, 2022

Matt Maisak
Chief Operating Officer, Roivant Platforms
Roivant Sciences Ltd.
Suite 1, 3rd Floor
11-12 St. James s Square
London SW1Y 4LB
United Kingdom

Ltd.
Statement on Form S-1
2022

Re: Roivant Sciences
Registration
Filed February 17,
File No. 333-262798

Dear Dr. 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 Daniel Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Stephen Byeff, Esq.