

April 8, 2021

Brendan Brennan
Chief Financial Officer
ICON public limited company
South County Business Park
Leopardstown
Dublin 18, Ireland

company
Statement on Form F-4
2021

Re: ICON public limited
Registration
Filed March 31,
File No. 333-254891

Dear Mr. Brennan:

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
Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Ross Sturman