United States securities and exchange commission logo

October 18, 2022

Brendan Brennan

Chief Financial Officer

ICON PLC

South County Business Park

Leopardstown

Dublin 18, D18 X5R3, Ireland

Re: ICON PLC

Form 20-F for

Fiscal Year Ended December 31, 2021

Filed March 1, 2022

File No. 333-08704

Dear Brendan Brennan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Trade & Services