United States securities and exchange commission logo

April 8, 2021

Brendan Brennan

Chief Financial Officer

ICON public limited company

South County Business Park

Leopardstown

Dublin 18, Ireland

Re: ICON public limited

company

Registration

Statement on Form F-4

Filed March 31,

2021

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