

**Biohaven Ltd.**  
215 Church Street  
New Haven, CT 06510

September 20, 2022

**Via EDGAR**

Securities and Exchange Commission,  
Division of Corporation Finance,  
Office of Life Sciences,  
100 F Street, N.E.,  
Washington, D.C. 20549-9303.

Attention: Julie Sherman  
Mary Mast  
Tyler Howes  
Jason Drory

Re: Acceleration Request for Biohaven Ltd.  
Registration Statement on Form 10 (File No. 001-41477)

Ladies and Gentlemen:

Pursuant to Section 12(d) of the Securities Exchange Act of 1934, as amended, and Rule 12d1-2 promulgated thereunder, Biohaven Ltd. (the "Company") hereby requests that the effective date of the Company's Registration Statement on Form 10, Registration Number 001-41477 (the "Registration Statement"), be accelerated so that the Registration Statement will become effective at 3:00 p.m., Eastern Time, on September 22, 2022, or as soon as practicable thereafter.

Please contact Robert W. Downes of Sullivan & Cromwell LLP via telephone at (212) 558-4312 or via e-mail at (downesr@sullcrom.com) with any questions and please notify him when this request for acceleration has been granted.

\* \* \*

Very truly yours,

By /s/ Vlad Coric, M.D.

Name: Vlad Coric, M.D.

Title: Chief Executive Officer

cc: Robert W. Downes  
(Sullivan & Cromwell LLP)