

October 18, 2022

Vlad Coric
Chief Executive Officer
Biohaven Ltd.
215 Church Street
New Haven, CT 06510

Statement on Form S-1
11, 2022

Re: Biohaven Ltd.
Draft Registration
Submitted October
CIK No. 0001935979

Dear Vlad Coric:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Jason
Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Robert Downes, Esq.