

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 12, 2023

Indivior PLC 10710 Midlothian Turnpike, Suite 125 North Chesterfield, Virginia 23235

Re: Indivior PLC

Amendment No. 1 to Registration Statement on Form 20-F

Exhibit Nos. 4.19.1, 4.19.2, 4.22, 4.23 and 4.24

Filed June 6, 2023 File No. 001-37835

Dear Mr. Preblick:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance