

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
August 2, 2019**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**Horizon Therapeutics plc**

**File No. 333-168504 - CF#34003**

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Horizon Therapeutics plc (formerly Horizon Pharma plc) submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on August 3, 2010, as amended.

Based on representations by Horizon Therapeutics plc that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time period specified:

Exhibit 10.10	through August 3, 2022
Exhibit 10.25	through August 3, 2022
Exhibit 10.26	through August 3, 2022

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Vanessa A. Countryman  
Secretary