

DIVISION OF CORPORATION FINANCE

May 30, 2019

Elizabeth Barrett Chief Executive Officer UroGen Pharma Ltd. 499 Park Avenue New York, NY 10014

> Re: UroGen Pharma Ltd. Form 10-K for the Fiscal Year Ended December 31, 2018 Filed February 28, 2019 File No. 001-38079

Dear Ms. Barrett:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance