

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

DIVISION OF CORPORATION FINANCE

November 22, 2022

Elizabeth Barrett Chief Executive Officer UroGen Pharma Ltd. 400 Alexander Park Drive, 4th Floor Princeton, NJ 08540

> Re: UroGen Pharma Ltd. Registration Statement on Form S-3 Filed November 15, 2022 File No. 333-268398

Dear Elizabeth Barrett:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Charles J. Bair, Esq.