

December 5, 2023

Don Kim
Chief Financial Officer
UroGen Pharma Ltd.
400 Alexander Park
Princeton, NJ 08540

Re: UroGen Pharma Ltd.
Form 10-K for

Fiscal Year Ended December 31, 2022

File No. 001-38079

Dear Don Kim:

We have completed our review of your filings. 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 Life Sciences