



May 14, 2019

VIA FEDEX AND EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 4546  
Washington, D.C. 20549  
Attention: Keira Nakada  
Jim Rosenberg

**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. Nakada and Mr. Rosenberg:

We are writing in response to a comment received from the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") by letter dated May 7, 2019 (the "**Comment Letter**") with respect to the Annual Report on Form 10-K for the fiscal year ended December 31, 2018, filed with the Commission on February 28, 2019 (the "**Form 10-K**"), of UroGen Pharma Ltd. (the "**Company**"). For your convenience, we have incorporated the text of the comment contained in the Comment Letter into this response letter.

**Staff Comments and Company Responses**

Item 1. Business

Initial Clinical Results of UGN-101, page 11

1. *We note the serious adverse events described on page 12. It is not clear from your disclosure whether you have described all serious adverse events related to treatment with UGN-101. Please confirm that you will disclose all treatment-related serious adverse events in all applicable future filings.*

**Response:** The Company hereby confirms that the Company's disclosure regarding the serious adverse events described on page 12 of the Form 10-K describes all serious adverse events related to treatment with UGN-101 that are known at this time. Further, the Company confirms that it will continue to disclose all treatment-related serious adverse events in all applicable future filings with the Commission.



The Company respectfully requests the Staff's assistance in completing the review of the Company's response as soon as possible. Please advise us if we can provide any further information or assistance to facilitate your review. Please direct any further comments or questions regarding this response letter to the Company's Chief Financial Officer, Peter Pfreundschuh, by mail at 499 Park Avenue, Suite 1200, New York, NY 10022 or by phone at +1-646-768-9531.

Sincerely,

UroGen Pharma Ltd.

/s/ Elizabeth Barrett

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Elizabeth Barrett  
Chief Executive Officer

cc: Peter P. Pfreundschuh, CPA, MBA, Chief Financial Officer  
Charles J. Bair, Esq., Cooley LLP  
Asa M. Henin, Esq., Cooley LLP