

UroGen Pharma Ltd.
499 Park Avenue
New York, NY 10022

VIA EDGAR

December 30, 2019

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Mary Beth Breslin

Re: **UroGen Pharma Ltd.**
Registration Statement on Form S-3
File No. 333-235642

Acceleration Request

Requested Date: Thursday, January 2, 2020

Requested Time: 4:30 P.M. Eastern Time

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, UroGen Pharma Ltd. (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-235642) to become effective on January 2, 2020, at 4:30 p.m. Eastern Time, or as soon thereafter as is practicable.

If you have any questions regarding this request, please contact Charles J. Bair of Cooley LLP at (858) 550-6142 or Daniel I. Goldberg of Cooley LLP at (212) 479-6722. Thank you for your assistance with this matter.

Sincerely,

UROGEN PHARMA LTD.

By: /s/ Peter P. Pfreunds Schuh

Peter P. Pfreunds Schuh
Chief Financial Officer