

November 22, 2022

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

Statement on Form S-3
2022

Re: UroGen Pharma Ltd.
Registration

Filed November 15,

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.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Charles J. Bair, Esq.