



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

February 14, 2017

Paul W. Hoelscher  
Executive Vice President and Chief Financial Officer  
Connaught House, 1<sup>st</sup> Floor  
1 Burlington Road, Dublin 4, D04 C5Y6, Ireland

**Re: Horizon Pharma plc**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed February 29, 2016**  
**File No. 001-35238**

Dear Mr. Hoelscher:

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,

/s/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance