



DIVISION OF
CORPORATION FINANCE

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

April 9, 2019

Paul W. Hoelscher
Executive Vice President, Chief Financial Officer
Horizon Pharma plc
Connaught House 1st Floor
1 Burlington Road
Dublin 4, D04 C5Y6, Ireland

Re: Horizon Pharma plc
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 28, 2018
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,

Division of Corporation Finance
Office of Healthcare & Insurance