



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

DIVISION OF  
CORPORATION FINANCE

December 9, 2021

Paul W. Hoelscher  
Chief Financial Officer  
Horizon Therapeutics Public Ltd Company  
Connaught House, 1st Floor  
1 Burlington Road  
Dublin 4, D04 C5Y6  
Ireland

**Re: Horizon Therapeutics Public Ltd Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 24, 2021**  
**File No. 001-35238**

Dear Mr. Hoelscher :

We have completed our review of your filing. 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 Life Sciences