

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
May 28, 2019**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933 AND
THE SECURITIES EXCHANGE ACT OF 1934**

Horizon Therapeutics plc

File Nos. 333-168504 and 001-35238

CF# 37435

Horizon Therapeutics plc (formerly Horizon Pharma plc) submitted an application under Rule 406 and Rule 24b-2 requesting an extension of previous grants of confidential treatment for information it excluded from the Exhibits to the filings listed below.

Based on representations by Horizon Therapeutics plc that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| Exhibit | to Form | Filed on | Confidential Treatment Granted |
|----------------|----------------|-------------------|---------------------------------------|
| 10.14 | S-1 | August 3, 2010 | through March 26, 2021 |
| 10.16 | S-1 | August 3, 2010 | through March 24, 2024 |
| 10.17 | S-1 | August 3, 2010 | through March 24, 2024 |
| 10.32 | S-1/A | June 7, 2011 | through March 24, 2024 |
| 99.2 | 8-K | September 7, 2012 | through March 24, 2024 |
| 10.2 | 10-Q | May 10, 2013 | through March 24, 2024 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Vanessa A. Countryman
Acting Secretary