



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

DIVISION OF
CORPORATION FINANCE

February 26, 2020

Via E-mail

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

**Re: Horizon Therapeutics Public Limited Company
Form 10-Q for the Quarterly Period Ended September 30, 2019
Exhibit No. 10.1 - Mutual Settlement, Release and Media License Agreement, effective
as of December 21, 2016, by and between River Vision Development Corp. and
Boehringer Ingelheim Biopharmaceuticals GmbH
Filed November 6, 2019
File No. 001-35238**

Dear Mr. Hoelscher:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance