



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2018

Renee Gala  
Chief Financial Officer  
Theravance Biopharma, Inc.  
PO Box 309  
Ugland House, South Church Street  
George Town, Grand Cayman, Cayman Islands, KY1-1104

**Re: Theravance Biopharma, Inc.**  
**Form 10-K for the year ended December 31, 2017**  
**Filed February 28, 2018**  
**File No. 001-36033**

Dear Ms. Gala:

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 Healthcare & Insurance