



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2019

Elizabeth Barrett  
Chief Executive Officer  
UroGen Pharma Ltd.  
499 Park Avenue  
New York, NY 10014

**Re: UroGen Pharma Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 28, 2019**  
**File No. 001-38079**

Dear Ms. Barrett:

We have reviewed your May 14, 2019 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our May 7, 2019 letter.

Elizabeth Barrett  
UroGen Pharma Ltd.  
May 17, 2019  
Page 2

Form 10-K for the Year Ended December 31, 2018

Item 1. Business

Initial Clinical Results of UGN-101, page 11

1. We acknowledge your response to our comment. Please confirm that you will revise your disclosure in your applicable future filing to clearly state that the serious adverse events you list relate to treatment with UGN-101. In addition, please also confirm that you will disclose the frequency in which these serious adverse events occurred.

You may contact Keira Nakada at 202-551-3659 or Jim Rosenberg at 202-551-5679 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance