



DIVISION OF  
CORPORATION FINANCE

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

November 20, 2019

Bryan Smith  
General Counsel  
Urovant Sciences Ltd.  
5281 California Avenue, Suite 100  
Irvine, California 92617

**Re: Urovant Sciences Ltd.  
Registration Statement on Form S-3  
Filed November 12, 2019  
File No. 333-234620**

Dear Mr. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Dundas, Attorney Adviser, at (202) 551-3436 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ryan A. Murr, Esq.