



DIVISION OF
CORPORATION FINANCE

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

February 16, 2021

Via E-mail

Jon R. Beeson, Esq.
Jones Day
3161 Michelson Drive
Suite 800
Irvine, CA 92612

**Re: Urovant Sciences Ltd.
Amended Schedule 13E-3 filed by Urovant Sciences Ltd., et. al.
Filed February 9, 2021
File No. 005-90671**

**Preliminary Revised Proxy Statement on Schedule 14A
Filed February 2, 2021
File No. 001-38667**

Dear Mr. Beeson:

We have reviewed your filing and have the following comment.

Preliminary Revised Proxy Statement

Background of the Offer, page 20

1. While we do not agree with the analysis and conclusion set forth in your response to comment 3 of our January 19, 2021 letter, we will not issue any more comments on this specific matter at this time.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions