



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2024

Terrance Coyne  
Chief Financial Officer  
Royalty Pharma plc  
110 East 59th Street  
New York, NY 10022

**Re: Royalty Pharma plc**  
**Form 10-K for the period ended December 31, 2022**  
**Filed February 15, 2023**  
**File No. 001-39329**

Dear Terrance Coyne:

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 Life Sciences