

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

May 15, 2020

Daphne Huang Chief Financial Officer TARO PHARMACEUTICAL INDUSTRIES LTD 3 Skyline Drive Hawthorne, New York 10532

> Re: TARO PHARMACEUTICAL INDUSTRIES LTD Form 20-F for Fiscal Year Ended March 31, 2019 Filed June 20, 2019 File No. 001-35463

Dear Ms. Huang:

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