

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
June 12, 2017**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Horizon Pharma plc

File No. 001-35238 - CF#34415

Horizon Pharma plc submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed November 7, 2016, as amended.

Based on representations by Horizon Pharma plc that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.1	through February 28, 2019
Exhibit 10.3	through October 30, 2022
Exhibit 10.4	through November 15, 2020
Exhibit 10.5	through December 31, 2017
Exhibit 10.6	through November 7, 2021

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields
Secretary