

October 23, 2018

Renee Gala  
Chief Financial Officer  
Theravance Biopharma, Inc.  
PO Box 309  
Ugland House, South Church Street  
George Town, Grand Cayman, Cayman Islands, KY1-1104

Re: Theravance Biopharma, Inc.  
Form 10-K for the year ended December 31, 2017  
Filed February 28, 2018  
File No. 001-36033

Dear Ms. Gala:

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

Office of Healthcare

Corporation Finance  
& Insurance