DIVISION OF CORPORATION FINANCE

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

Mail Stop 4546

July 12, 2017

Rick E. Winningham Chief Executive Officer Theravance Biopharma, Inc. PO Box 309 Ugland House, South Church Street George Town, Grand Cayman, Cayman Islands

Re: Theravance Biopharma, Inc.

Form 10-K for Fiscal Year Ended December 31, 2016

Filed March 1, 2017 File No. 001-36033

Dear Mr. Winningham:

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,

/s/ Suzanne Hayes

Suzanne Hayes Assistant Director Office of Healthcare & Insurance

cc: David T. Young, Esq.

Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP