

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4546

December 7, 2016

Via E-mail
Mr. Matthew P. Young
Executive Vice President and Chief Financial Officer
Jazz Pharmaceuticals plc
Fourth Floor, Connaught House
One Burlington Road
Dublin 4
Ireland

Re: Jazz Pharmaceuticals plc

Form 10-K for the Year Ended December 31, 2015

Filed February 23, 2016 File No. 001-33500

Dear Mr. Young:

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/ Sharon M. Blume

Sharon M. Blume Accounting Branch Chief Office of Healthcare and Insurance