

## November 1, 2013

## VIA EDGAR

United States Securities and Exchange Commission Washington, D.C. 20549

Attention: Jim B. Rosenberg, Senior Assistant Chief Accountant Division of Corporate Finance

Re: Jazz Pharmaceuticals plc Form 10-K for the Fiscal Year Ended December 31, 2012 Filed February 26, 2013 Form 10-Q for the Quarterly Period Ended June 30, 2013 Filed August 6, 2013 Form 8-K dated August 6, 2013 Filed August 6, 2013 File No. 001-33500

## Dear Mr. Rosenberg:

On behalf of Jazz Pharmaceuticals plc (the "Company"), this letter is being transmitted to inform the staff of the Securities and Exchange Commission (the "Staff") that the Company intends to respond to the Staff's letter dated October 22, 2013 with respect to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2012, the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2013 and the Company's Form 8-K dated August 6, 2013, no later than November 15, 2013.

Please do not hesitate to contact the undersigned at (650) 496-2654 if you have any questions or would like additional information regarding this matter.

Sincerely,

/s/ Karen J. Wilson Karen J. Wilson Senior Vice President, Finance and Principal Accounting Officer Jazz Pharmaceuticals plc

cc: Suzanne Sawochka Hooper, *Jazz Pharmaceuticals plc* Valerie Pierce, *Jazz Pharmaceuticals plc* Chadwick Mills, *Cooley LLP* 

Fourth Floor, Connaught House, One Burlington Road, Dublin 4, Ireland p 353.1.634.7800 f 353.1.634.7850 Jazz Pharmaceuticals pic. Registered in Ireland (company number 399192). Registered Office: Fourt Floor, Connaught House, One Burlington Road, Dublin 4, Ireland. Directors: Bruce C. Cozadd - Chairman (USA), Paul L. Berns (USA), Patrick G. Enright (USA), Peter Gray, Heather Ann McSharry, James C. Monttazee (USA), Seamus Mulligan, Kenneth W. O'Keefe (USA), Norbet G. Riedel, Ph.D (USA), Catherine A. Sohn (USA), Rick E Winningham (USA)