

December 20, 2019

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549

Attn: Mary Mast and Angela Connell

Re: Jazz Pharmaceuticals plc
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed February 26, 2019
Form 8-K dated August 6, 2019
File No. 001-33500

Dear Ms. Mast and Ms. Connell:

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 November 5, 2019 and subsequent oral comment regarding the Staff's review of the above-referenced filings no later than January 17, 2020.

Please do not hesitate to contact me at +353 1 634 7818 if you have any questions or would like additional information regarding this matter.

Sincerely,

/s/ Patricia Carr

Patricia Carr
Vice President, Finance and Principal Accounting Officer
Jazz Pharmaceuticals plc

cc: Bruce C. Cozadd, *Chairman, Chief Executive Officer and Interim Principal Financial Officer*
Neena Patil, *Senior Vice President and General Counsel*
Emer McGrath, *KPMG*
Chadwick Mills, *Cooley LLP*

Fifth Floor, Waterloo Exchange,
Waterloo Road, Dublin 4, Ireland
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Jazz Pharmaceuticals plc. Registered in Ireland (company number 399192). Registered Office: Fifth Floor, Waterloo Exchange, Waterloo Road, Dublin 4, Ireland. Directors: Bruce C. Cozadd – Chairman (USA), Paul L. Berns (USA), Patrick G. Enright (USA), Peter Gray, Heather Ann McSharry, Seamus Mulligan, Kenneth W. O'Keefe (USA), Anne O'Riordan (HK), Norbert G. Riedel, Ph.D (USA), Elmar Schnee (CH), Catherine A. Sohn (USA), Rick E Winningham (USA)