

Mail Stop 4720

September 29, 2009

Joan E. Colligan  
Acting Principal Financial Officer  
Jazz Pharmaceuticals, Inc.  
3180 Porter Drive  
Palo Alto, CA 94304

**Re: Jazz Pharmaceuticals, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-K/A for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the quarterly period ended March 31, 2009  
File Number: 001-33500**

Dear Ms. Colligan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Suzanne Sawochka Hooper  
Chadwick L. Mills  
Cooley Godward Kronish LLP  
Five Palo Alto Square  
3000 El Camino Real  
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