

December 29, 2009

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

**Re: Jazz Pharmaceuticals, Inc.  
Form S-1 Registration Statement (File No. 333-163333)**

Ladies and Gentlemen:

Jazz Pharmaceuticals, Inc. (the "**Company**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-1 to become effective at 4:00 p.m. Eastern Time on December 30, 2009 or as soon thereafter as is practicable.

The Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

**JAZZ PHARMACEUTICALS, INC.**

By: /s/ Carol A. Gamble

\_\_\_\_\_  
Carol A. Gamble  
Senior Vice President, General Counsel and Corporate  
Secretary

cc: Bruce C. Cozadd, Chairman and Chief Executive Officer  
Philip J. Honerkamp, Vice President, Deputy General Counsel  
Chadwick L. Mills, Esq., *Cooley Godward Kronish LLP*