



DIVISION OF
CORPORATION FINANCE

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

November 5, 2019

Bruce C. Cozadd
Chairman and Chief Executive Officer
Jazz Pharmaceuticals plc
Fifth Floor, Waterloo Exchange
Waterloo Road, Dublin 4
Ireland D04 E5W7

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 Mr. Cozadd:

We have limited our review of your filings to the financial statements and related disclosures and have the following comments.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 8-K dated August 6, 2019

Exhibit 99.1

Reconciliations of GAAP Reported to Non-GAAP Adjusted Information, page 12

1. Your adjustment for upfront and milestone payments does not appear to be consistent with Question 100.01 of the Non-GAAP Compliance and Disclosure Interpretations (C&DI) as such payments would appear to represent normal, recurring cash operating expenses. Please revise your future filings to remove this adjustment or explain to us why it does not violate the C&DI.

Bruce C. Cozadd
Jazz Pharmaceuticals plc
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In closing, 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.

You may contact Mary Mast at 202-551-3613 or Angela Connell at 202-551-3426 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences