



DIVISION OF
CORPORATION FINANCE

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

June 23, 2015

Via E-mail

Matthew K. Harbaugh
Senior Vice President and Chief Financial Officer
Mallinckrodt Public Limited Company
Damastown, Mulhuddart
Dublin 15, Ireland

**Re: Mallinckrodt Public Limited Company
Form 10-K for the Fiscal Year Ended September 26, 2014
Filed November 25, 2014
File No. 001-35803**

Dear Mr. Harbaugh:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume
Accounting Branch Chief