



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

November 21, 2016

Via E-mail

Ms. Judy L. Brown  
Executive Vice President, Business Operations  
and Chief Financial Officer  
Perrigo Company plc  
Treasury Building  
Lower Grand Canal Street  
Dublin 2  
Ireland

**Re: Perrigo Company plc  
Form 8-K  
Filed August 10, 2016  
File No. 001-36353**

Dear Ms. Brown:

We have completed our review of your filing. 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.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance