



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

DIVISION OF
CORPORATION FINANCE

November 30, 2016

Via E-mail

André-Michel Ballester
Chief Executive Officer
LivaNova PLC
5 Merchant Square, North Wharf Road
London W2 1AY, United Kingdom

Re: LivaNova PLC
Form 10-K/T for the Transition Period
From April 25, 2015 to December 31, 2015
Filed March 4, 2016
File No. 1-37599

Dear Mr. Ballester:

We refer you to our comment letter dated November 1, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance