



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