



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