



DIVISION OF  
CORPORATION FINANCE

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

July 21, 2015

Via E-Mail  
Brian Sheridan  
Director and Secretary  
LivaNova PLC  
c/o Legalinx Limited  
1 Fetter Lane  
London, EC4A 1BR  
United Kingdom

**Re: LivaNova PLC  
Amendment No. 2 to Registration Statement on Form S-4  
Filed July 13, 2015  
File No. 333-203510**

Dear Mr. Sheridan:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 26, 2015 letter.

Security Ownership of Certain Beneficial Owners and Management, page 358

1. We note your response to prior comment 2; however, the natural person or persons who hold or share investment control over the shares held by Brown Capital Management, LLC, Renaissance Technologies LLC and The Vanguard Group, Inc. have not been identified. Please revise or advise.

Brian Sheridan  
LivaNova PLC  
July 21, 2015  
Page 2

You may contact Tara Harkins at (202) 551-3639 or Jay Webb at (202) 551-3603 if you have questions regarding comments on the financial statements and related matters. Please contact Mary Beth Breslin at (202) 551-3625 or me at (202) 551-3528 with any other questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc (via e-mail): Roderick Branch, Esq.