

U.S. Securities and Exchange Commission 100 F Street N.E. Washington, D.C. 20549

March 18, 2019

Re: Notice of Disclosure Filed in Exchange Act Annual Report under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act, as amended, notice is hereby provided that LivaNova PLC has made disclosure pursuant to those provisions in its Annual Report on Form 10-K for the year ended December 31, 2018, which was filed with the Securities and Exchange Commission on March 18, 2019. The disclosure can be found within Item 1. Business in the Annual Report on Form 10-K.

Respectfully submitted,

LivaNova PLC

By: /s/ DAMIEN MCDONALD Damien McDonald Chief Executive Officer

By: /s/ THAD HUSTON

Thad Huston Chief Financial Officer