

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4546

March 6, 2017

Via E-mail
Mr. Matthew K. Harbaugh
Executive Vice President and Chief Financial Officer
Mallinckrodt plc
Perth House
Millennium Way
Chesterfield
Derbyshire, S41 8ND
United Kingdom

Re: Mallinckrodt plc

Form 10-K for the Fiscal Year Ended September 30, 2016

Filed November 29, 2016 File No. 001-35803

Dear Mr. Harbaugh:

We have completed our review of your filing. 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/ Sharon M. Blume

Sharon M. Blume Accounting Branch Chief Office of Healthcare and Insurance