

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL	
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Flynn James E</u> <hr/> (Last) (First) (Middle) 780 THIRD AVENUE, 37TH FLOOR <hr/> (Street) NEW YORK NY 10017 <hr/> (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 05/08/2018	3. Issuer Name and Ticker or Trading Symbol <u>Mallinckrodt plc [MNK]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) *Possible member of 10% group	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Ordinary Shares, \$0.20 par value	8,621,383	I	Through Deerfield Partners, L.P. ⁽¹⁾⁽²⁾

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date				
Cash-Settled Total Return Swap	(3)	06/28/2021	Ordinary Shares, \$0.20 par value	1,701,177	12.98 ⁽⁴⁾	I Through Deerfield Partners, L.P. ⁽¹⁾⁽²⁾
Cash-Settled Total Return Swap	(3)	03/20/2023	Ordinary Shares, \$0.20 par value	1,249,379	14.48 ⁽⁴⁾	I Through Deerfield Partners, L.P. ⁽¹⁾⁽²⁾

1. Name and Address of Reporting Person*
Flynn James E

 (Last) (First) (Middle)
 780 THIRD AVENUE, 37TH FLOOR

 (Street)
 NEW YORK NY 10017

 (City) (State) (Zip)

1. Name and Address of Reporting Person*
Deerfield Mgmt L.P.

 (Last) (First) (Middle)
 780 THIRD AVENUE
 37TH FLOOR

 (Street)
 NEW YORK NY 10017

 (City) (State) (Zip)

1. Name and Address of Reporting Person*
DEERFIELD MANAGEMENT COMPANY, L.P. (SERIES C)

 (Last) (First) (Middle)
 780 THIRD AVENUE, 37TH FLOOR

 (City) (State) (Zip)

(Street)	NEW YORK	NY	10017
(City)	(State)	(Zip)	
1. Name and Address of Reporting Person*			
<u>DEERFIELD PARTNERS, L.P.</u>			
(Last)	(First)	(Middle)	
780 THIRD AVENUE			
37TH FLOOR			
(Street)	NEW YORK	NY	10017
(City)	(State)	(Zip)	

Explanation of Responses:

- This Form 3 is being filed by the undersigned as well as the entities listed on the Joint Filer Information Statement attached as an exhibit hereto (the "Reporting Persons"). Deerfield Mgmt, L.P. is the general partner of Deerfield Partners, L.P. (the "Fund"). Deerfield Management Company, L.P. is the investment manager of the Fund. James E. Flynn is the sole member of the general partner of each of Deerfield Mgmt, L.P. and Deerfield Management Company, L.P.
- In accordance with Instruction 5(b)(iv) to Form 3, the entire amount of the Issuer's securities (and derivative securities with respect thereto) held by the Fund is reported herein. For purposes of Section 16 of the Securities Exchange Act of 1934, each Reporting Person disclaims beneficial ownership of any such securities, except to the extent of his/its indirect pecuniary interest therein, if any, and this report shall not be deemed an admission that such Reporting Person is the beneficial owner of such securities for purposes of Section 16 or otherwise.
- The Fund has entered into certain cash-settled total return swap agreements with unaffiliated third party financial institutions, which provide the Fund with economic exposure to an aggregate of 2,950,556 notional shares. Each swap agreement provides the Fund with economic results that are comparable to the economic results of ownership of, but do not provide the Fund with the power to vote or direct the voting of, or dispose of or direct the disposition of, the ordinary shares that are the subject of such swap agreement.
- Represents the reference price associated with the applicable swap agreement.

Remarks:

Jonathan Isler, Attorney-in-Fact: Power of Attorney, which is hereby incorporated by reference to Exhibit 24 to a Form 3 with regard to Proteon Therapeutics, Inc. filed with the Securities and Exchange Commission on August 4, 2017 by Deerfield Special Situations Fund, L.P., Deerfield Partners, L.P., Deerfield International Master Fund, L.P., Deerfield Private Design Fund III, L.P., Deerfield Private Design Fund IV, L.P., Deerfield Mgmt, L.P., Deerfield Mgmt III, L.P., Deerfield Mgmt IV, L.P., Deerfield Management Company, L.P., and James E. Flynn.

/s/ Jonathan Isler, Attorney-in-Fact 05/10/2018

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

Joint Filer Information

Names: Deerfield Mgmt, L.P., Deerfield Management Company, L.P., Deerfield Partners, L.P.

Address: 780 Third Avenue, 37th Floor
New York, NY 10017

Designated Filer: James E. Flynn

Issuer and Ticker Symbol: Mallinckrodt plc [MNK]

Date of Event Requiring Statement: May 8, 2018

The undersigned, Deerfield Mgmt, L.P., Deerfield Management Company, L.P. and Deerfield Partners, L.P. are jointly filing the attached Initial Statement of Beneficial Ownership on Form 3 with James E. Flynn with respect to the beneficial ownership of securities of Mallinckrodt plc.

Signatures:

DEERFIELD MGMT, L.P.
By: J.E. Flynn Capital, LLC, General Partner

By: /s/ Jonathan Isler
Jonathan Isler, Attorney-In-Fact

DEERFIELD PARTNERS, L.P.
By: Deerfield Mgmt, L.P., General Partner
By: J.E. Flynn Capital, LLC, General Partner

By: /s/ Jonathan Isler
Jonathan Isler, Attorney-In-Fact

DEERFIELD MANAGEMENT COMPANY, L.P.
By: Flynn Management LLC, General Partner

By: /s/ Jonathan Isler
Jonathan Isler, Attorney-In-Fact