

Mallinckrodt plc  
Form SC 13G/A  
February 14, 2018

**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, DC 20549**

**SCHEDULE 13G**

**(Rule 13d-102)**

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2(b)

(Amendment No. 1) \*

Mallinckrodt PLC

(Name of Issuer)

Ordinary Shares, \$0.20 par value

(Title of Class of Securities)

G5785G107

(CUSIP Number)

December 31, 2017

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

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\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

1.

Deerfield Mgmt, L.P.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

2.

(a)

(b)

SEC USE ONLY

3.

CITIZENSHIP OR PLACE OF ORGANIZATION

4.

Delaware

SOLE VOTING POWER

5.

NUMBER OF 0

SHARES

SHARED VOTING POWER

BENEFICIALLY 6.

OWNED BY

5,766,000 (1)

SOLE DISPOSITIVE POWER

EACH 7.

REPORTING

0

PERSON

8. SHARED DISPOSITIVE POWER

WITH

5,766,000 (1)

AGGREGATE AMOUNT  
BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

9.

5,766,000 (1)

CHECK BOX IF THE AGGREGATE  
AMOUNT IN ROW (9) EXCLUDES  
CERTAIN SHARES\*

10.

PERCENT OF CLASS REPRESENTED  
BY AMOUNT IN ROW 9

11.

6.07%

TYPE OF REPORTING PERSON\*

12.

PN

(1) Comprised of ordinary shares held by Deerfield Partners, L.P. and Deerfield International Master Fund, L.P., of which Deerfield Mgmt, L.P. is the general partner.

NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

1.

Deerfield Management Company, L.P.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

2.

(a)

(b)

SEC USE ONLY

3.

CITIZENSHIP OR PLACE OF ORGANIZATION

4.

Delaware

SOLE VOTING POWER

5.

NUMBER OF SHARES

0

SHARED VOTING POWER

BENEFICIALLY

6.

5,766,000 (2)

OWNED BY

SOLE DISPOSITIVE POWER

EACH

7.

REPORTING

0

PERSON

SHARED DISPOSITIVE POWER

WITH

8.

5,766,000 (2)

AGGREGATE AMOUNT  
BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

9.

5,766,000 (2)

CHECK BOX IF THE AGGREGATE  
AMOUNT IN ROW (9) EXCLUDES  
CERTAIN SHARES\*

10.

PERCENT OF CLASS REPRESENTED  
BY AMOUNT IN ROW 9

11.

6.07%

TYPE OF REPORTING PERSON\*

12.

PN

(2) Comprised of ordinary shares held by Deerfield Partners, L.P. and Deerfield International Master Fund, L.P., of which Deerfield Management Company, L.P. is the investment advisor.

NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

1.

Deerfield Partners, L.P.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

2.

(a)

(b)

SEC USE ONLY

3.

CITIZENSHIP OR PLACE OF ORGANIZATION

4.

Delaware

SOLE VOTING POWER

5.

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

0 SHARED VOTING POWER

6.

3,730,602 SOLE DISPOSITIVE POWER

7.

0 SHARED DISPOSITIVE POWER

8.

3,730,602

AGGREGATE AMOUNT  
BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

9.

3,730,602

CHECK BOX IF THE AGGREGATE  
AMOUNT IN ROW (9) EXCLUDES  
CERTAIN SHARES\*

10.

PERCENT OF CLASS REPRESENTED  
BY AMOUNT IN ROW 9

11.

3.93%

TYPE OF REPORTING PERSON\*

12.

PN



NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

1.

Deerfield International Master Fund, L.P.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

2.

(a)

(b)

SEC USE ONLY

3.

CITIZENSHIP OR PLACE OF ORGANIZATION

4.

British Virgin Islands

SOLE VOTING POWER

5.

NUMBER OF SHARED VOTING POWER SHARES

0

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

6.

2,035,398

SOLE DISPOSITIVE POWER

7.

0

SHARED DISPOSITIVE POWER

8.

2,035,398

AGGREGATE AMOUNT  
BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

9.

2,035,398

CHECK BOX IF THE AGGREGATE  
AMOUNT IN ROW (9) EXCLUDES  
CERTAIN SHARES\*

10.

PERCENT OF CLASS REPRESENTED  
BY AMOUNT IN ROW 9

11.

2.14%

TYPE OF REPORTING PERSON\*

12.

PN

NAME OF REPORTING PERSONS

1. I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

James E. Flynn

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

2. (a) (b)

SEC USE ONLY

3.

CITIZENSHIP OR PLACE OF ORGANIZATION

4.

United States

SOLE VOTING POWER

5.

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

0 SHARED VOTING POWER

6.

5,766,000 (3) SOLE DISPOSITIVE POWER

7.

0 SHARED DISPOSITIVE POWER

8.

5,766,000 (3)

AGGREGATE AMOUNT  
BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

9.

5,766,000 (3)

CHECK BOX IF THE AGGREGATE  
AMOUNT IN ROW (9) EXCLUDES  
CERTAIN SHARES\*

10.

PERCENT OF CLASS REPRESENTED  
BY AMOUNT IN ROW 9

11.

6.07%

TYPE OF REPORTING PERSON\*

12.

IN

(3) Comprised of ordinary shares held by Deerfield Partners, L.P. and Deerfield International Master Fund, L.P.

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Item 1(a). Name of Issuer:

Mallinckrodt PLC

Item 1(b). Address of Issuer's Principal Executive Offices:

3 Lotus Park, The Causeway, Staines-Upon-Thames  
Surrey TW18 3AG, United Kingdom

Item 2(a). Name of Person Filing:

James E. Flynn, Deerfield Mgmt, L.P., Deerfield Management Company, L.P. and Deerfield Partners, L.P., Deerfield International Master Fund, L.P.

Item 2(b). Address of Principal Business Office, or if None, Residence:

James E. Flynn, Deerfield Mgmt, L.P., Deerfield Management Company, L.P. and Deerfield Partners, L.P., Deerfield International Master Fund, L.P., 780 Third Avenue, 37th Floor, New York, NY 10017

Item 2(c). Citizenship:

Deerfield Mgmt, L.P., Deerfield Management Company, L.P., Deerfield Partners, L.P. - Delaware limited partnerships;

Deerfield International Master Fund, L.P. – British Virgin Islands limited partnership;

James E. Flynn - United States citizen

Item 2(d). Title of Class of Securities:

Ordinary Shares, \$0.20 par value

Item 2(e). CUSIP Number:

G5785G107

Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:

- (a) Broker or dealer registered under Section 15 of the Exchange Act.
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act.

- (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d) Investment company registered under Section 8 of the Investment Company Act.
- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
  
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;

(j) A non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J);

(k) Group, in accordance with Rule 13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J), please specify the type of institution:

\_\_\_\_\_

#### Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned\*\*:

Deerfield Mgmt, L.P. – 5,766,000 shares

Deerfield Management Company, L.P. – 5,766,000 shares

Deerfield Partners, L.P. - 3,730,602 shares

Deerfield International Master Fund, L.P. - 2,035,398 shares

James E. Flynn – 5,766,000 shares

(b) Percent of class\*\*:

Deerfield Mgmt, L.P. – 6.07%

Deerfield Management Company, L.P. – 6.07%

Deerfield Partners, L.P. – 3.93%

Deerfield International Master Fund, L.P. – 2.14%

James E. Flynn – 6.07%

(c) Number of shares as to which such person has\*\*:

(i) Sole power to vote or to direct the vote: All Reporting Persons - 0

(ii) Shared power to vote or to direct the vote: Deerfield Mgmt, L.P. – 5,766,000

Deerfield Management Company, L.P. – 5,766,000

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Deerfield Partners, L.P. – 3,730,602

Deerfield International Master Fund, L.P. –  
2,035,398

James E. Flynn – 5,766,000

(iii) Sole power to dispose or to direct the disposition of: All Reporting Persons - 0

Deerfield Mgmt, L.P. – 5,766,000

Deerfield Management Company, L.P. – 5,766,000

(iv) Shared power to dispose or to direct the disposition of: Deerfield Partners, L.P. – 3,730,602

Deerfield International Master Fund, L.P. –  
2,035,398

James E. Flynn - 5,766,000

\*\*See footnotes on cover pages which are incorporated by reference herein.



Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following .

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

If a parent holding company or Control person has filed this schedule, pursuant to Rule 13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company or control person has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

N/A

Item 8. Identification and Classification of Members of the Group.

If a group has filed this schedule pursuant to ss.240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to ss.240.13d-1(c) or ss.240.13d-1(d), attach an exhibit stating the identity of each member of the group.

See Exhibit B

Item 9. Notice of Dissolution of Group.

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

N/A

Item  
10. Certifications.

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under § 240.14a-11."

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DEERFIELD MGMT, L.P.

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

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 INTERNATIONAL MASTER FUND, 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

JAMES E. FLYNN

/s/ Jonathan Isler

Jonathan Isler, Attorney-In-Fact

Date: February 14, 2018

Exhibit List

Exhibit A. Joint Filing Agreement.

Exhibit B. Item 8 Statement.

Exhibit C.(1) Power of Attorney.

(1) Power of Attorney previously filed as 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.

Exhibit A

Agreement

The undersigned agree that this Schedule 13G, and all amendments thereto, relating to the Ordinary Shares of Mallinckrodt PLC shall be filed on behalf of the undersigned.

DEERFIELD MGMT, L.P.

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

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 INTERNATIONAL MASTER FUND, 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

JAMES E. FLYNN

/s/ Jonathan Isler

Jonathan Isler, Attorney-In-Fact

Exhibit B

Due to the relationships between them, the reporting persons hereunder may be deemed to constitute a “group” with one another for purposes of Section 13(d)(3) of the Securities Exchange Act of 1934.