

July 22, 2019

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jonathan Burr
 Brigitte Lippmann
 Suying Li
 Rufus Decker

**Re: Livongo Health, Inc.
Registration Statement on Form S-1
File No. 333-232412**

Acceleration Request

Requested Date: July 24, 2019
Requested Time: 4:00 P.M. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Livongo Health, Inc. (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-232412) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Mark Baudler at (650) 320-4597.

* * * *

Sincerely,

Livongo Health, Inc.

/s/ Zane Burke

Zane Burke
Chief Executive Officer

cc: Glen Tullman, Livongo Health, Inc.
Lee Shapiro, Livongo Health, Inc.
Erica Palsis, Livongo Health, Inc.
Mark Baudler, Wilson Sonsini Goodrich & Rosati, P.C.
Megan Baier, Wilson Sonsini Goodrich & Rosati, P.C.
Lianna Whittleton, Wilson Sonsini Goodrich & Rosati, P.C.
David Peinsipp, Cooley LLP

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Division of Corporation Finance
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Attention: Jonathan Burr
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Re: Livongo Health, Inc.
Registration Statement on Form S-1 (File No. 333-232412)

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that as of the date hereof, approximately 7,115 copies of the Preliminary Prospectus dated July 22, 2019 were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement.

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m. Eastern Time, on Wednesday, July 24, 2019 or as soon thereafter as practicable.

[Signature page follows]

Very truly yours,

MORGAN STANLEY & CO. LLC
GOLDMAN SACHS & CO. LLC
J.P. MORGAN SECURITIES LLC

As representatives of the Underwriters

By: Morgan Stanley & Co. LLC

By: /s/ Matt Strom

Name: Matt Strom

Title: Executive Director

By: Goldman Sachs & Co. LLC

By: /s/ Elizabeth Wood

Name: Elizabeth Wood

Title: Managing Director

By: J.P. Morgan Securities LLC

By: /s/ David Peoples

Name: David Peoples

Title: Managing Director