

December 9, 2019

VIA EDGAR

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

Attention: Larry Spirgel
Mitchell Austin
Jan Woo

Re: Livongo Health, Inc.
Registration Statement on Form S-1
File No. 333-235423

Acceleration Request

Requested Date: December 11, 2019
Requested Time: 5:00 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. 333-235423) (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.
Andrew Hoffman, Wilson Sonsini Goodrich & Rosati, P.C.
Lianna Whittleton, Wilson Sonsini Goodrich & Rosati, P.C.
David Peinsipp, Cooley LLP

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Re: Livongo Health, Inc.
Registration Statement on Form S-1
Registration No. 333-235423

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the “**Securities Act**”), we wish to advise that as of the time of this filing, the underwriters have not yet made any distribution of the Preliminary Prospectus of Livongo Health, Inc. (the “**Registrant**”) dated December 9, 2019. However, the underwriters are taking steps to see that all underwriters, brokers or dealers participating in the public offering of shares of the Registrant’s common stock pursuant to the above-captioned Registration Statement, as amended (the “**Registration Statement**”), are promptly furnished with sufficient copies of the preliminary and final prospectus to enable them to comply with the prospectus delivery requirements of Sections 5(b)(1) and (2) of the Securities Act.

We wish to advise you that the participating underwriters 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 be accelerated to 5:00 p.m. Eastern Time, on Wednesday, December 11, 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/ Kalli Dircks

Name: Kalli Dircks

Title: Executive Director

By: **GOLDMAN SACHS & CO. LLC**

By: /s/ Lyla Bibi Maduri

Name: Lyla Bibi Maduri

Title: Managing Director

By: **J.P. MORGAN SECURITIES LLC**

By: /s/ David Peoples

Name: David Peoples

Title: Managing Director

[Signature Page to Acceleration Request Letter]