(December 2011 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer 1 Issuer's name 2 Issuer's employer identification number (EIN) Cyberonics, Inc. 76-0236465 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **David Wise** david.wise@livanova.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 100 Cyberonics Blvd Houston, Texas 77058 8 Date of action 9 Classification and description October 19, 2015 Stock - All Classes 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 23251P102 CYBX Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action Mark On October 19, 2015, as originally announced on February 26, 2015, an indirectly-owned merger subsidiary of LivaNova PLC, a UK-incorporated and tax-resident company, merged with and into Cyberonics, Inc. (the "Cyberonics Merger"). In consideration of the merger, each holder's shares of Cyberonics, Inc. common stock converted into the right to recieve one LivaNova ordinary share per Cyberonics, Inc. common share. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► The receipt by U.S. holders of LivaNova PLC ordinary shares pursuant to the merger should be a taxable transaction for U.S. federal income tax purposes. Assuming such treatment, a U.S. holder will recognize gain or loss equal to the difference between (i) the fair market value of the Holdco ordinary shares received as consideration in the Cyberonics Merger on the date of the exchange and (ii) the holder's adjusted tax basis in the Cyberonics, Inc. common stock surrendered in the exchange. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► Each LivaNova PLC ordinary share received by a Cyberonics, Inc. common stockholder in connection with the Cyberonics Merger was valued at \$69.39 per share.

Part I		Organizational Action (continued)					
17 Li	st the a	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax to	reatment i	is based ▶	1001(a), (b), (c)	
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18 Can any resulting loss be recognized? ► Yes; however, there is no guarantee that the Internal Revenue Service ("IRS") will treat the Cyberonics Merger as an exchange in which loss can be recognized. It is possible that the IRS will assert an alternative characterization of the Cyberonics Merger, including preventing a U.S. holder from recognizing taxable loss on the exchange. Holders of Cyberonics, Inc. common stock are urged to consult their tax advisors to understand fully the tax consequences to them of the Cyberonics Merger.							
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The taxable year of the Cyberonics Merger for calendar-year taxpayers is 2015.							
-	Unde	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signa	gnature Date 23 October 2015					
Print your game & David S. Wise					Caria- V	a Dragidant	
Paid		your name ► David S. Wise Print/Type preparer's name	Preparer's signature	Title ► Date	Senior VIC	Check if self-employed	
Preparer Use Only		Firm's name ▶	I			Firm's EIN ▶	
		Firm's address ▶				Phone no.	
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054						len, UT 84201-0054	