
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ENDO INTERNATIONAL PLC

(Exact name of registrant as specified in its charter)

Ireland
(State or other jurisdiction of
incorporation or organization)

68-0683755
(IRS Employer
Identification No.)

**First Floor, Minerva House, Simmons Court Road,
Ballsbridge, Dublin 4, Ireland**
(Address of principal executive offices)

Not Applicable
(Zip Code)

Endo International plc Amended and Restated 2015 Stock Incentive Plan
(Full Title of the Plan)

Matthew J. Maletta, Esq.
Executive Vice President, Chief Legal Officer
Endo International plc
1400 Atwater Drive
Malvern, Pennsylvania 19355
(484) 216-0000

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

Emerging Growth Company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered ⁽¹⁾⁽²⁾	Proposed maximum offering price per share ⁽³⁾	Proposed maximum aggregate offering price ⁽³⁾	Amount of registration fee
Ordinary shares, nominal value \$0.0001 per share	5,000,000	\$12.15	\$60,750,000.00	\$7,563.38

- (1) This registration statement on Form S-8 (the “**Registration Statement**”) registers the issuance of an aggregate of 5,000,000 ordinary shares, nominal value \$0.0001 per share (“**Ordinary Shares**”), of Endo International plc (the “**Company**” or the “**Registrant**”), that have been added to the award pool pursuant to the Endo International plc Amended and Restated 2015 Stock Incentive Plan, as further amended on June 7, 2018.
- (2) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “**Securities Act**”), this Registration Statement also covers an indeterminate number of additional Ordinary Shares of the Company which may be offered and issued to prevent dilution resulting from adjustments as a result of stock dividends, stock splits, reverse stock splits, recapitalizations, reclassifications, mergers, split-ups, reorganizations, consolidations and other capital adjustments.
- (3) Pursuant to Rules 457(c) and 457(h) under the Securities Act, the proposed maximum offering price per share and the proposed maximum aggregate offering are estimated solely for the purpose of calculating the amount of the registration fee and are based on the average of the high and low prices of the Company’s Ordinary Shares as reported on the Nasdaq Global Market on August 6, 2018. Pursuant to Rule 457(h)(2) under the Securities Act, no separate fee is required to register plan interests.
-

EXPLANATORY NOTE

This Registration Statement is filed pursuant to General Instruction E to Form S-8 for the purpose of registering an additional 5,000,000 Ordinary Shares of the Company that are reserved for future award grants pursuant to the Company's Amended and Restated 2015 Stock Incentive Plan (the "**Plan**"), as amended and restated on June 7, 2018 (as in effect, the "**Amended Plan**").

On April 27, 2018, the Company filed its definitive proxy statement (the "**Proxy Statement**") with the Securities and Exchange Commission (the "**Commission**"). Proposal 4 in the Proxy Statement requested that shareholders of the Company approve the Amended Plan, which, among other things, increases the authorized number of Ordinary Shares that may be issued under the Amended Plan by 5,000,000. On June 7, 2018, the shareholders of the Company approved the Amended Plan. The newly added 5,000,000 Ordinary Shares are being registered on this Registration Statement.

Previously, Ordinary Shares were registered for issuance under the Plan pursuant to the Registrant's registration statements on Form S-8 filed on June 15, 2015 (File No. 333-204958) and on August 9, 2017 (File No. 333-219806) (collectively, the "**Prior Registration Statements**"). The Ordinary Shares registered pursuant to this Registration Statement are of the same class of securities as the Ordinary Shares registered pursuant to the Prior Registration Statements. In accordance with General Instruction E to Form S-8, the contents of the Prior Registration Statements, including any amendments thereto or filings incorporated therein, are incorporated herein by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents filed with the Commission are incorporated herein by reference (except for any portions of Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 thereof and any corresponding exhibits thereto not filed with the Commission):

- (1) The Company's Registration Statements on Form S-8 (File No. 333-204958) filed on June 15, 2015 and Form S-8 (File No. 333-219806) filed on August 9, 2017;
- (2) The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2017, filed on February 27, 2018 (the financial statements and related audit opinion have been superseded by the financial statements and audit report included in the Form 8-K filed on May 8, 2018);
- (3) The Company's Quarterly Reports on Form 10-Q for the quarters ended March 31, 2018 and June 30, 2018, filed on May 8, 2018 and August 8, 2018, respectively;
- (4) The Company's Current Reports on Form 8-K filed on January 11, 2018, February 15, 2018, March 12, 2018, April 26, 2018, May 8, 2018 and June 7, 2018;
- (5) Those portions of the Company's Definitive Proxy Statement on Schedule 14A, filed on April 27, 2018, that are incorporated by reference into Part III of the Annual Report on Form 10-K for the fiscal year ended December 31, 2017, filed on February 27, 2018; and
- (6) The description of the Company's Ordinary Shares, contained in the Company's Registration Statement on Form S-3, as amended (File No. 333-204657) under the heading "Description of Share Capital."

All documents that the Company files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), subsequent to the effective date of this Registration Statement (except for any portions of the Company's Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 thereof and any corresponding exhibits thereto not filed with Commission), but prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

ITEM 8. EXHIBITS.

<u>Exhibit No.</u>	<u>Description</u>
3.1	<u>Certificate of Incorporation on re-registration as a public limited company of Endo International plc (incorporated by reference to Exhibit 3.1 of the Endo International plc Current Report on Form 8-K12B, filed with the Commission on February 28, 2014)</u>
3.2	<u>Memorandum and Articles of Association of Endo International plc (incorporated by reference to Exhibit 3.1 of the Endo International plc Quarterly Report on Form 10-Q for the quarter ended June 30, 2017, filed with the Commission on August 8, 2017)</u>
4.1	<u>Specimen Share Certificate of Endo International plc (incorporated by reference to Exhibit 4.3 of the Endo International plc Form S-8, filed with the Commission on February 28, 2014)</u>
5.1	<u>Opinion of A&L Goodbody (filed herewith)</u>
10.1	<u>Endo International plc Amended and Restated 2015 Stock Incentive Plan (incorporated by reference to Exhibit 10.1 of the Endo International plc Current Report on Form 8-K, filed with the Commission on June 7, 2018)</u>
23.1	<u>Consent of PricewaterhouseCoopers, LLP, independent registered public accounting firm for Endo International plc (filed herewith)</u>
23.2	<u>Consent of A&L Goodbody (contained in Exhibit 5.1 to this Registration Statement)</u>
24	<u>Powers of Attorney (included as part of the signature page hereto)</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Dublin, Ireland, on August 8, 2018.

ENDO INTERNATIONAL PLC

By: /s/ Paul V. Campanelli
Name: Paul V. Campanelli
Title: President and Chief Executive Officer

POWER OF ATTORNEY

BE IT KNOWN BY THESE PRESENTS: That each person whose name is signed hereto has made, constituted and appointed, and does hereby make, constitute and appoint Paul V. Campanelli, Blaise A. Coleman and Matthew J. Maletta his or her true and lawful attorney-in-fact and agent, each acting alone, with full power of substitution and resubstitution for him or her and his or her name, place and stead, in any and all capacities to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and the other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent, each acting alone, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as they might or could do in person, hereby ratifying and confirming all that said attorney-in-fact or his substitutes, each acting alone, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Paul V. Campanelli</u> Paul V. Campanelli	President, Chief Executive Officer and Director (principal executive officer)	August 8, 2018
<u>/s/ Blaise A. Coleman</u> Blaise A. Coleman	Executive Vice President and Chief Financial Officer (principal financial officer)	August 8, 2018
<u>/s/ Carrie A. Nichol</u> Carrie A. Nichol	Vice President, Controller and Chief Accounting Officer (principal accounting officer)	August 8, 2018
<u>/s/ Roger H. Kimmel</u> Roger H. Kimmel	Chairman of the Board of Directors	August 8, 2018
<u>/s/ Shane M. Cooke</u> Shane M. Cooke	Director	August 8, 2018
<u>/s/ Nancy J. Hutson</u> Nancy J. Hutson, Ph.D.	Director	August 8, 2018
<u>/s/ Michael Hyatt</u> Michael Hyatt	Director	August 8, 2018
<u>/s/ Sharad S. Mansukani</u> Sharad S. Mansukani, M.D.	Director	August 8, 2018
<u>/s/ William P. Montague</u> William P. Montague	Director	August 8, 2018
<u>/s/ Todd B. Sisitsky</u> Todd B. Sisitsky	Director	August 8, 2018
<u>/s/ Matthew J. Maletta</u> Matthew J. Maletta	Authorized Representative in the United States	August 8, 2018



A&L Goodbody Solicitors
 International Financial Services Centre
 25-28 North Wall Quay, Dublin 1
 D01 H104
 T +353 1 649 2000
 Dx: 29 Dublin | www.algoodbody.com

Dublin
 Belfast
 London
 New York
 San Francisco
 Palo Alto

Date | 8 August 2018
 Our Ref | 01410075
 Your Ref |

Endo International plc
 First Floor
 Minerva House
 Simonscourt Road
 Ballsbridge
 Dublin 4
 Ireland

Endo International plc (the Company)

Dear Sirs

We are acting as Irish counsel to the Company, a public limited company incorporated under the laws of Ireland (registered number 534814), in connection with the proposed registration by the Company of 5,000,000 ordinary shares of the Company, par value \$0.0001 per share (the **Shares**), pursuant to a Registration Statement on Form S-8 (the **Registration Statement**) to be filed by the Company under the Securities Act of 1933, as amended.

The Shares are issuable under the Endo International plc Amended and Restated 2015 Stock Incentive Plan (the **Plan**), which was adopted by the Company's shareholders on 9 June 2015 and further amended by shareholder approval on each of 9 June 2016, 8 June 2017 and 7 June 2018.

In connection with this opinion, we have reviewed copies of such corporate records of the Company as we have deemed necessary as a basis for the opinions hereinafter expressed. In rendering this opinion, we have examined, and have assumed the truth and accuracy of the contents of, such documents and certificates of officers of the Company and of public officials as to factual matters and have conducted such searches, as of the date hereof, in public registries in Ireland as we have deemed necessary or appropriate for the purposes of this opinion but have made no independent investigation regarding such factual matters. In our examination we have assumed the (continued) truth and accuracy of the information contained in such documents, the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such documents.

We have further assumed that none of the resolutions and authorities of the shareholders or directors of the Company upon which we have relied have been varied, amended or revoked in any respect or have expired and that the Shares will be issued in accordance with such resolutions and authorities and the terms of the Plan.

We have assumed the absence of fraud on the part of the Company and its respective officers, employees, agents and advisers.

Having made such further investigation and reviewed such other documents as we have considered requisite or desirable, subject to the foregoing and to the within additional qualifications and assumptions, and provided that the Registration Statement, as finally amended, has become effective, we are of the opinion that:

PM Law • CE Gill • EM FitzGerald • JG Grennan • J Coman • PD White • VJ Power • LA Kennedy • SM Doggett • B McDermott • C Duffy • PV Maher • S O'Riordan • MP McKenna • KA Feeney • M Sherlock • EP Conlon • E MacNeill • KP Allen • EA Roberts • C Rogers • G O'Toole • JN Kelly • N O'Sullivan • MJ Ward • AC Burke • D Widge • C Christie • S O'Croinin • JW Yarr • DR Baxter • A McCarthy • JF Whelan • JB Somerville • MF Barr • AM Curran • A Roberts • M Dale • RM Moore • D Main • J Cahir • M Traynor • PM Murray • N Ryan • P Walker • K Furlong • PT Fahy • M Rasdale • D Inverarity • M Coghlan • DR Francis • A Casey • B Hosty • M O'Brien • K Killalea • L Mulleady • K Ryan • E Hurley • G Stanley • D Dagostino • E Keane • C Clarkin • R Grey • R Lyons • J Sheehy • C Morrissey • C McLoughlin • C Carroll • SE Carson • P Diggin • J Williams • A O'Beirne • MD Cole • G Conheady • J Dallas • SM Lynch • M McElhinney • C Owens • AD Ion • K O'Connor • JH Milne • T Casey • M Doyle • CJ Comerford • R Marron • D Berkery

Consultants: SW Haughey • Professor JCW Wylie • AF Browne • MA Greene • AV Fanagan • JA O'Farrell • IB Moore

- 1 the Shares have been duly authorised and when issued in accordance with the Registration Statement, the Plan and the options or other equity awards granted or to be granted thereunder, will be validly issued, fully paid and not subject to calls for any additional payments (“non-assessable”) (except for Shares issued pursuant to deferred payment arrangements, which shall be fully paid upon the satisfaction of such payment obligations); and
- 2 in any proceedings taken in Ireland for the enforcement of the Plan, the choice of the following law of the State of Delaware as the governing law of the contractual rights and obligations of the parties under the applicable Plan would be upheld by the Irish Courts unless it were considered contrary to public policy, illegal, or made in bad faith.

In rendering this opinion, we have confined ourselves to matters of Irish law. We express no opinion on any laws other than the laws of Ireland (and the interpretation thereof) in force as at the date hereof.

We hereby consent to the filing of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement.

This opinion is being delivered to you and may not be relied upon or distributed to any other person without our prior written consent.

The opinion is governed by and construed in accordance with the laws of Ireland.

Yours faithfully

/s/ A&L Goodbody

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Endo International plc of our report dated February 27, 2018, except for the effects of the change in composition of reportable segments discussed in Note 6 to the consolidated financial statements, as to which the date is May 8, 2018, relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Endo International plc's Current Report on Form 8-K dated May 8, 2018.

/s/ PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
August 8, 2018