



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

October 2, 2017

Bart Filius  
Chief Financial Officer  
Galapagos NV  
Generaal De Wittelaan L11 A3  
2800 Mechelen, Belgium

**Re: Galapagos NV**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed March 23, 2017**  
**File No. 001-37384**

Dear Mr. Filius:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Erin K. Jaskot, *for*

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance