



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

January 3, 2017

Mitch Barns  
Chief Executive Officer  
Nielsen Holdings plc  
85 Broad Street  
New York, New York 10004

**Re: Nielsen Holdings plc**  
**Form 8-K**  
**Furnished October 25, 2016**  
**File No. 001-35042**

Dear Mr. Barns:

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/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services