



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2013

Via E-mail

Kevin P. Clark  
Executive Vice President and Chief Financial Officer  
Delphi Automotive PLC  
Courteney Road, Hoath Way  
Gillingham, Kent ME8 0RU  
United Kingdom

**Re: Delphi Automotive PLC**  
**Form 10-K for the Fiscal Year Ended December 31, 2012**  
**Filed February 11, 2013**  
**File No. 1-35346**

Dear Mr. Clark:

We have limited our review of your filing to your contacts with countries that have been identified as state sponsors of terrorism, and we have the following comment. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

General

1. We are aware of publicly-available information indicating that vehicles of several of your largest customers, which you identify on page 9, are manufactured, assembled, and/or sold in Cuba, Sudan, and/or Syria, countries which are designated as state sponsors of terrorism by the United States Department of State and are subject to U.S. economic sanctions and export controls. Your Form 10-K does not include disclosure regarding any contacts with Cuba, Sudan, or Syria.

Please describe to us the nature and extent of any past, current, and anticipated contacts with Cuba, Sudan, and Syria, whether through direct or indirect arrangements. Your response should describe any products, components, equipment, technology, or services you have provided or anticipate providing, directly or indirectly, into Cuba, Sudan, and Syria, and any agreements, commercial arrangements, or other contacts you have had with the governments of those countries or entities they control.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Pradip Bhaumik, Special Counsel, at (202) 551-3333 or me at (202) 551-3470 if you have any questions about the comment or our review.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance