



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

DIVISION OF  
CORPORATION FINANCE

July 2, 2021

Joseph Massaro  
Chief Financial Officer  
Aptiv PLC  
5 Hanover Quay  
Grand Canal Dock  
Dublin, D02 VY79, Ireland

**Re: Aptiv PLC**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed February 8, 2021**  
**File No. 001-35346**

Dear Mr. Massaro:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Manufacturing

cc: Kate Ramundo