



DIVISION OF
CORPORATION FINANCE

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

June 5, 2024

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 Fiscal Year Ended December 31, 2023
Filed February 6, 2024
File No. 001-35346

Dear Joseph Massaro:

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,

Division of Corporation Finance
Office of Manufacturing