



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 11, 2017

Via E-mail

Ms. Maria Teresa Hilado  
Chief Financial Officer  
Allergan plc  
Clonshaugh Business and Technology Park  
Coolock  
Dublin, D17 E400  
Ireland

**Re: Allergan plc  
Form 8-K  
Filed August 8, 2016  
File No. 001-36867**

Dear Ms. Hilado:

Although we do not agree with your view, in light of the circumstances, 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/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance