



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

April 26, 2016

Via E-mail

Brenton L. Saunders  
Chief Executive Officer and President  
Allergan plc  
Morris Corporate Center III  
400 Interpace Parkway  
Parsippany, New Jersey 07054

**Re: Allergan plc**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 26, 2016**  
**File No. 001-36867**

Dear Mr. Saunders:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ Sharon Blume

Sharon Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance