



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

February 22, 2017

Via E-mail

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

**Re: Allergan plc**  
**Form 10-Q for the Quarterly Period Ended September 30, 2016**  
**Filed November 4, 2016**  
**File No. 001-36867**

Dear Ms. Hilado:

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/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance