



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

DIVISION OF
CORPORATION FINANCE

November 16, 2017

Via E-mail

R. Bruce McDonald
Chairman and Chief Executive Officer
Adient plc
25-28 North Wall Quay, IFSC
Dublin 1, Ireland

Re: Adient plc
Form 10-K for the Fiscal Year Ended September 30, 2016
Filed November 29, 2016
File No. 1-37757

Dear Mr. McDonald:

We refer you to our comment letter dated September 21, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Anne Nguyen Parker
Assistant Director
Division of Corporation Finance