



DIVISION OF
CORPORATION FINANCE

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

April 19, 2024

Mark Oswald
Chief Financial Officer
Adient plc
3 Dublin Landings, North Wall Quay
Dublin 1, Ireland D01 H104

Re: Adient plc

Form 10-K for the Fiscal Year Ended September 30, 2023

Filed November 17, 2023

Form 8-K Furnished February 7, 2024

File No. 001-37757

Dear Mark Oswald:

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