



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2019

Vivid Sehgal  
Chief Financial Officer  
Delphi Technologies PLC  
One Angel Court, 10th Floor  
London, EC2R 7HJ

**Re: Delphi Technologies PLC**  
**Form 10-K for the Year Ended December 31, 2018**  
**File No. 001-38110**

Dear Mr. Sehgal:

We have completed our review of your filings. 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 Transportation and Leisure