

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

July 16, 2019

Matthew White Chief Financial Officer Linde plc 10 Priestley Road Surrey Research Park Guilford Surrey GU2 7XY United Kingdom

> Re: Linde plc Form 10-K for Fiscal Year Ended December 31, 2018 Filed March 18, 2019

File No. 001-38730

Dear Mr. White:

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 and Construction