



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2024

Joseph Massaro  
Chief Financial Officer  
Aptiv PLC  
5 Hanover Quay, Grand Canal Dock  
Dublin, D02 VY79, Ireland

**Re: Aptiv PLC**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 6, 2024**  
**File No. 001-35346**

Dear Joseph Massaro:

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