



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2020

David Matthews  
Chief Financial Officer  
Ardagh Group S.A.  
56, rue Charles Martel  
L-2134 Luxembourg, Luxembourg

**Re: Ardagh Group S.A.**  
**Form 20-F for the Year Ended December 31, 2019**  
**Form 6-K furnished July 23, 2020**  
**File No. 001-38032**

Dear Mr. Matthews:

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