



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

DIVISION OF
CORPORATION FINANCE

April 17, 2019

Matthew Marsh
Chief Financial Officer
James Hardie Industries plc
Europa House, Second Floor, Harcourt Centre
Harcourt Street, Dublin 2, Ireland

Re: James Hardie Industries plc
Form 20-F for the Year Ended March 31, 2018
Filed May 22, 2018
File No. 001-15240

Dear Mr. Marsh:

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