



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

DIVISION OF  
CORPORATION FINANCE

January 8, 2020

Anne Lloyd  
Interim Chief Financial Officer  
James Hardie Industries plc  
Europa House, Second Floor  
Harcourt Centre  
Harcourt Street, Dublin 2, D02 WR20, Ireland

**Re: James Hardie Industries plc**  
**Form 20-F for the Year Ended March 31, 2019**  
**Filed May 21, 2019**  
**File No. 001-15240**

Dear Ms. Lloyd:

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