



DIVISION OF
CORPORATION FINANCE

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

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