



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

May 17, 2018

Linda H. Apsey  
President and Chief Executive Officer  
ITC Holdings Corp.  
27175 Energy Way  
Novi, Michigan 48377

**Re: ITC Holdings Corp.  
Registration Statement on Form S-4  
Filed May 9, 2018  
File No. 333-224814**

Dear Ms. Apsey:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Danilo Castelli, Staff Attorney, at (202)551-6521 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Christine Mason Soneral, Esq.  
Risë B. Norman, Esq.