



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

August 15, 2017

David D. Petratis  
Principal Executive Officer  
Allegion plc  
11819 N. Pennsylvania Street  
Carmel, IN 46032

**Re: Allegion plc**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 001-35971**

Dear Mr. Petratis:

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,

/s/ Carlos Pachó

Carlos Pachó  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications