

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

DIVISION OF CORPORATION FINANCE

September 24, 2020

Patrick Shannon Chief Financial Officer Allegion plc Block D Iveagh Court Harcourt Road Dublin 2, Ireland

## **Re: Allegion plc**

Form 10-K for the Fiscal Year Ended December 31, 2019 Filed February 18, 2020 Form 8-K filed February 18, 2020 File No. 1-35971

Dear Mr. Shannon:

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 Trade & Services