



DIVISION OF  
CORPORATION FINANCE

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

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