



DIVISION OF
CORPORATION FINANCE

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

July 12, 2021

John Capela
Vice President and Chief Accounting Officer
ITT Inc.
1133 Westchester Avenue
White Plains, NY 10604

Re: ITT Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed February 19, 2021
File No. 001-05672

Dear Mr. Capela:

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 Technology