



DIVISION OF
CORPORATION FINANCE

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

April 3, 2018

Brian Stief
Executive Vice President and Chief Financial Officer
Johnson Controls International plc
One Albert Quay
Cork, Ireland

Re: Johnson Controls International plc
Form 10-K for the Fiscal Year Ended September 30, 2017
Filed November 21, 2017
File No. 001-13836

Dear Mr. Stief:

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.

Division of Corporation Finance
Office of Telecommunications