



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2013

Via E-mail

Ms. Maeve Carton  
Finance Director  
CRH public limited company  
Belgard Castle, Clondalkin  
Dublin 22, Ireland

**RE: CRH public limited company  
Form 20-F for the Year ended December 31, 2012  
Filed March 27, 2013  
Response Letter dated September 5, 2013  
File No. 1-32846**

Dear Ms. Carton:

We have reviewed your response letter dated September 5, 2013 and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Note 33. Supplemental Guarantor Information, page 145

1. We have reviewed your response to prior comment one from our letter dated August 22, 2013. You believe that the reference in IAS 7.17 to financing activities would typically relate to amounts borrowed from external rather than internal sources in the context of a consolidated statement of cash flow. We note, however, that the Non-Guarantor Subsidiaries column is not presented in the context of a consolidated statement of cash flows but rather in the context of a separate reporting group within your condensed consolidating financial statement. We therefore continue to believe that you should classify the advances (and repayments) in the Non-Guarantor Subsidiaries column within financing activities, in accordance with IAS 7.17(d). We understand that this presentation will require elimination entries on both lines in order to net the transaction to zero at a consolidated level. Please revise your presentation in future filings accordingly.

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You may contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 if you have questions regarding this comment.

Sincerely,

/s/ Terence O'Brien for

John Cash  
Accounting Branch Chief