



DIVISION OF
CORPORATION FINANCE

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

July 22, 2019

Senan Murphy
Finance Director
CRH PUBLIC LTD CO
Belgard Castle, Clondalkin
Dublin 22, Ireland

Re: CRH PUBLIC LTD CO
Form 20-F for Fiscal Year Ended December 31, 2018
Filed March 8, 2019
File No. 001-32846

Dear Mr. Murphy:

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 Manufacturing and
Construction