



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

DIVISION OF  
CORPORATION FINANCE

June 2, 2023

Jim Mintern  
Chief Financial Officer  
CRH Public Limited Company  
Stonemason's Way  
Rathfarnham  
Dublin 16, Ireland

**Re: CRH Public Limited Company**  
**Form 20-F for the Year Ended December 31, 2022**  
**Filed March 10, 2023**  
**File No. 001-32846**

Dear Jim Mintern:

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