



DIVISION OF
CORPORATION FINANCE

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

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