



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

November 8, 2016

Via E-mail

Mr. Paul Edgecliffe-Johnson  
Chief Financial Officer  
InterContinental Hotels Group PLC  
Broadwater Park  
Denham, Buckinghamshire UB9 5HR  
United Kingdom

**Re: InterContinental Hotels Group PLC  
Form 20-F for the year ended December 31, 2015  
Filed on March 3, 2016  
File No. 001-10409**

Dear Mr. Edgecliffe-Johnson:

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,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities