



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

DIVISION OF
CORPORATION FINANCE

May 20, 2021

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, 2020
Filed on March 4, 2021
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,

Division of Corporation Finance
Office of Real Estate & Construction