



DIVISION OF  
CORPORATION FINANCE

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

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