



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 27, 2018

Alberto Fornaro  
Chief Financial Officer  
International Game Technology PLC  
66 Seymour Street, 2nd Floor  
London W1H 5BT, United Kingdom

**Re: International Game Technology PLC  
Form 20-F for Fiscal Year Ended December 31, 2016  
Filed April 20, 2017  
File No. 001-36906**

Dear Mr. Fornaro:

We have completed our review of your filings. 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/ Melissa Raminpour for

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure