



**James Hardie Industries plc**  
Europa House 2nd Floor,  
Harcourt Centre  
Harcourt Street, Dublin 2, Ireland

T: +353 (0) 1 411 6924  
F: +353 (0) 1 497 1128

March 25, 2013

**VIA EDGAR AND OVERNIGHT COURIER**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attn: Rufus Decker, Accounting Branch Chief

**Re: James Hardie Industries plc**  
**Form 20-F for the Year Ended March 31, 2012**  
**Filed July 2, 2012**  
**Form 6-K**  
**Filed November 16, 2012**  
**Form 6-K**  
**Filed March 1, 2013**  
**Response dated February 25, 2013**  
**File No. 1-15240**

Dear Mr. Decker,

James Hardie Industries plc (the "Company") acknowledges receipt of the letter dated March 14, 2013 (the "Comment Letter") from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") with respect to the Company's Form 20-F for the fiscal year ended March 31, 2012 filed with the Commission on July 2, 2012, the Form 6-K furnished to the Commission on November 16, 2012 and the Form 6-K furnished to the Commission on March 1, 2013.

In accordance with a telephone exchange that occurred on March 25, 2013 with Ernest Greene and Nudrat Salik of the Staff and our outside legal counsel regarding an extension of the date to formally respond to the Comment Letter, the Company hereby notifies the Staff that it intends to formally respond to the Comment Letter on or before April 11, 2013.

Courtesy copies of this letter are being delivered to Ernest Greene and Nudrat Salik.

Very truly yours,

/s/ Russell Chenu

Russell Chenu  
Chief Financial Officer

James Hardie Industries plc is a limited liability company incorporated in Ireland with its registered office at Europa House, Harcourt Centre, Harcourt Street, Dublin 2, Ireland.  
**Directors:** Michael Hammes (Chairman), Brian Anderson (USA), David Dilger, David Harrison (USA), Alison Littlely (United Kingdom), Donald McGauchie (Australia), James Osborne, Rudy van deer Meer (Netherlands).  
**Chief Executive Officer:** Louis Gries  
**Company number:** 485719