



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2024

Michael Larsen  
Chief Financial Officer  
Illinois Tool Works, Inc.  
155 Harlem Avenue  
Glenview, IL 60025

**Re: Illinois Tool Works, Inc.**  
**Form 10-K For the Year Ended December 31, 2022**  
**Filed on February 10, 2023**  
**File No. 001-04797**

Dear Michael Larsen:

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 Technology