



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2024

Massimiliano Chiara  
Executive VP and CFO, Executive Director  
International Game Technology PLC  
10 Finsbury Square, Third Floor  
London EC2A 1AF  
United Kingdom

**Re: International Game Technology PLC**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**Form 6-K dated November 12, 2024**  
**File No. 001-36906**

Dear Massimiliano Chiara:

We have reviewed your filings and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 6-K dated November 12, 2024

Exhibit 99.1

Third Quarter 2024 Financial Highlights, page 3

1. You discuss the changes in adjusted EBITDA and adjusted EBITDA margin in this section and in the "Nine Months Ended September 30, 2024 Financial Highlights" below without a discussion of the changes in their most directly comparable GAAP measures. Please revise your disclosure to also discuss the changes in net income and net income as a percentage of total revenue over the reporting periods. Refer to Item 100(a) of Regulation G.

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.

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Please contact Valeria Franks at 202-551-7705 or Suying Li at 202-551-3335 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services