

July 12, 2021

John Capela  
Vice President and Chief Accounting Officer  
ITT Inc.  
1133 Westchester Avenue  
White Plains, NY 10604

Fiscal Year Ended December 31, 2020  
2021

Re: ITT Inc.  
Form 10-K for the  
Filed February 19,  
File No. 001-05672

Dear Mr. Capela:

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