

Mail Stop 4561

October 23, 2006

Richard Solomons  
67 Alma Road  
Windsor, Berkshire SL4 3HD

**Re: InterContinental Hotels Group PLC  
Form 20-F for Fiscal Year Ended December 31, 2005  
Filed March 31, 2006  
File No. 001-10409**

Dear Mr. Solomons:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant