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

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF THE
SECURITIES EXCHANGE ACT OF 1934**

For the month of February, 2018

Commission File Number 001-36906

INTERNATIONAL GAME TECHNOLOGY PLC

(Translation of registrant's name into English)

**66 Seymour Street, Second Floor
London, W1H 5BT
United Kingdom**

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:
Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

**Resolution of Comment Letter Exchange with SEC Staff Regarding Classification of Upfront Payments
made in Connection with the Italian Lotto Concession**

As disclosed by International Game Technology PLC (the “Company”) on a Form 6-K furnished with the Securities and Exchange Commission (the “SEC”) on November 14, 2017, the Company received a comment from the SEC’s Division of Corporation Finance on July 27, 2017 relating to the 2016 Form 20-F inquiring about the cash flow classification of the upfront payment of \$665.3 million, made in two installments in 2016 to the Italian governmental authority in connection with the Italian Gioco del Lotto service concession (the “Upfront Payment”). After additional correspondence with the SEC and consultation with the SEC’s Office of the Chief Accountant, the Company concluded the Upfront Payment should be classified as an operating activity rather than as an investing activity in the Company’s consolidated statements of cash flows in accordance with ASC 230, Statement of Cash Flows. Following these discussions, management recommended to the Company’s Audit Committee that the Company’s consolidated financial statements for the year ended December 31, 2016, be restated to correct the classification of the Upfront Payment as an operating activity. Additionally, in the 2017 fiscal year the Company made the third and final payment of \$185.4 million. The Company classified this payment as an investing cash outflow and will similarly change the classification to an operating cash outflow. The Consolidated Statement of Cash Flows will be corrected when the Company files the Form 20-F for the 2017 fiscal year. This change in classification does not and will not have any impact on the Company’s historical balance sheets and income statements, including previously provided GAAP and non-GAAP measures of Net Income, Adjusted EBITDA, net change in cash and cash equivalents, Free Cash Flow, and Net Debt. In addition to this correction, the Consolidated Statements of Cash Flows for fiscal years 2016 and 2015 will be corrected when the Company files its Form 20-F for the 2017 fiscal year to reflect other immaterial accounting adjustments.

Solely as a result of the classification error, the Company determined that there was a material weakness in internal control over financial reporting as of December 31, 2016 and as a result the Company’s internal controls over financial reporting were ineffective as of such date. The Company has modified its technical accounting procedures and implemented additional processes and controls to identify, evaluate, and document significant judgments related to the classification on the statement of cash flows of material upfront payments made to customers.

A copy of the news release relating to the above matters is set forth in Exhibit 99.1, which is being furnished herewith.

Exhibit Number	Description
99.1	News Release “International Game Technology PLC to Correct Classification of Upfront Payments to Customers in Consolidated Statements of Cash Flows; Change in Classification will have no Impact on Previously Reported Profitability and Non-GAAP Liquidity Measures,” dated February 13, 2018

EXHIBIT INDEX

Exhibit Number	Description
99.1	News Release “International Game Technology PLC to Correct Classification of Upfront Payments to Customers in Consolidated Statements of Cash Flows; Change in Classification will have no Impact on Previously Reported Profitability and Non-GAAP Liquidity Measures,” dated February 13, 2018

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 13, 2018

INTERNATIONAL GAME TECHNOLOGY PLC

By: /s/ Pierfrancesco Boccia

Pierfrancesco Boccia
Corporate Secretary

**NEWS RELEASE****INTERNATIONAL GAME TECHNOLOGY PLC TO CORRECT CLASSIFICATION OF UPFRONT PAYMENTS TO CUSTOMERS IN CONSOLIDATED STATEMENTS OF CASH FLOWS****CHANGE IN CLASSIFICATION WILL HAVE NO IMPACT ON PREVIOUSLY REPORTED PROFITABILITY AND NON-GAAP LIQUIDITY MEASURES**

London, UK - February 13, 2018 — International Game Technology PLC (“IGT”) (NYSE:IGT) today reported that it would correct the classification of upfront payments to customers in its Consolidated Statements of Cash Flows in its Form 20-F for the fiscal year ended December 31, 2017. The change primarily relates to amounts paid in connection with the Italian Lotto Concession in 2016 and will be made as a result of discussions with the U.S. Securities and Exchange Commission (the “SEC”), as reported in a Form 6-K furnished with the SEC on November 14, 2017. These significant upfront payments have been consistently and separately disclosed in the Company’s historic financial statements as an investing cash outflow and will now be included as an operating cash outflow.

The change in classification will have no impact on previously reported profitability and non-GAAP liquidity measures, such as Free Cash Flow, Adjusted EBITDA, and Net Debt. In addition to this change, the Consolidated Statements of Cash Flows will be corrected to reflect other immaterial accounting adjustments.

The Company also filed a Form 6-K with the SEC. Please refer to that filing for additional information on these changes.

About IGT

IGT (NYSE:IGT) is the global leader in gaming. We enable players to experience their favorite games across all channels and regulated segments, from Gaming Machines and Lotteries to Interactive and Social Gaming. Leveraging a wealth of premium content, substantial investment in innovation, in-depth customer intelligence, operational expertise and leading-edge technology, our gaming solutions anticipate the demands of consumers wherever they decide to play. We have a well-established local presence and relationships with governments and regulators in more than 100 countries around the world, and create value by adhering to the highest standards of service, integrity, and responsibility. IGT has over 12,000 employees. For more information, please visit www.IGT.com.

Cautionary Statement Regarding Forward-Looking Statements

This news release may contain forward-looking statements (including within the meaning of the Private Securities Litigation Reform Act of 1995) concerning International Game Technology PLC and its consolidated subsidiaries (the “Company”) and other matters. These statements may discuss goals, intentions, and expectations as to future plans, trends, events, dividends, results of operations, or financial condition, or otherwise, based on current beliefs of the management of the Company as well as assumptions made by, and information currently available to, such management. Forward-looking statements may be accompanied by words such as “aim,” “anticipate,” “believe,” “plan,” “could,” “would,” “should,” “shall,” “continue,” “estimate,” “expect,” “forecast,” “future,” “guidance,” “intend,” “may,” “will,” “possible,” “potential,” “predict,” “project” or the negative or other variations of them. These forward-looking statements speak only as of the date on which such statements are made and are subject to various risks and uncertainties, many of which are outside the Company’s control. Should one or more of these risks or uncertainties materialize, or should any of the underlying assumptions prove incorrect, actual results may differ materially from those predicted in the forward-looking statements and from past results, performance, or achievements. Therefore, you should not place undue reliance on such statements. Factors that could cause actual results to differ materially from those in the forward-looking statements include (but are not limited to) the factors and risks described in the Company’s annual report on Form 20-F for the financial year ended December 31, 2016 and other documents filed from time to time with the SEC, which are available on the SEC’s website at www.sec.gov and on the investor relations section of the Company’s website at www.IGT.com. Except as required under applicable law, the Company does not assume any obligation to update these forward-looking statements. You should carefully consider these factors and other risks and uncertainties that affect the Company’s business. All forward-looking statements contained in this news release are qualified in their entirety by this cautionary statement. All subsequent written or oral forward-looking statements attributable to International Game Technology PLC, or persons acting on its behalf, are expressly qualified in its entirety by this cautionary statement.

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