



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 6, 2009

Terry A. Klebe  
Chief Financial Officer  
Cooper Industries, Ltd.  
600 Travis, Suite 5600  
Houston TX, 77002

**Re: Cooper Industries, Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 27, 2009**

**Forms 10-Q for Fiscal Quarters Ended  
March 31, 2009 and June 30, 2009  
File No. 1-31330**

Dear Mr. Klebe:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director