



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 28, 2010

Mr. Kirk S. Hachigian  
Chief Executive Officer  
Cooper Industries, plc  
600 Travis, Suite 5600  
Houston, Texas 77002

**Re: Cooper Industries, plc**  
**Annual Report on Form 10-K for the fiscal year ended December 31, 2009**  
**Filed February 19, 2010**  
**Definitive Proxy Statement**  
**Filed March 12, 2010**  
**File No. 1-31330**

Dear Mr. Hachigian:

We have reviewed your definitive proxy statement filed March 12, 2010 and have the following comment. If you disagree with the comment, we will consider your explanation as to why it is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. Please understand that after our review of your responses, we may raise additional comments.

Mr. Kirk S. Hachigian  
Cooper Industries  
April 28, 2010

Definitive Proxy Statement

Compensation Discussion and Analysis, page 17

1. We note that you have not included any disclosure in response to Item 402(s) of Regulation S-K. Please advise us of the basis for your conclusion that disclosure is not necessary and describe the process you undertook to reach that conclusion.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your letter over EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Kenya Gumbs, Staff Accountant, at (202) 551-3373, or Robert Littlepage, Accountant Branch Chief at (202) 551-3361, if you have questions regarding comments on the financial statements and related matters. Please contact Paul Fischer, Attorney-Advisor, at (202) 551-3415, or Robert Bartelmes, Senior Financial Analyst, at (202) 551-3354, with any other questions.

Sincerely,

Larry Spigel  
Assistant Director

cc: Terry Klebe, Chief Financial Officer  
Via Facsimile, 713-209-8981