



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 18, 2010

Via U.S. Mail and Fax (713.209.8989)

Mr. Terry A. Klebe
Chief Financial Officer
Cooper Industries plc
600 Travis, Suite 5600
Houston, Texas 77002-1001

**RE: Cooper Industries plc
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 19, 2010**

**Form 10-Q for the Fiscal Quarter Ended March 31, 2010
File No. 001-31330**

Dear Mr. Klebe:

We have reviewed your supplemental response letter dated May 10, 2010, as well as the above referenced filings, and have the following comments.

Form 10-Q for the Fiscal Quarter Ended March 31, 2010

Note 2. Pending Contribution of Tools Business Assets and Liabilities to Joint Venture, page 5

1. We note that the company will have 50% ownership and voting interest, and 50% board representation in the Joint Venture. Please tell us how you determined the appropriate accounting treatment for the Joint Venture, including your consideration of whether the Joint Venture is a VIE. Provide reference to authoritative literature used as guidance.

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Please respond to our comment within 10 business days or tell us when you will provide us with a response. Please file your response over EDGAR.

Mr. Terry A. Klebe
Cooper Industries plc
May 18, 2010
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You may contact Kenya Wright Gumbs, Staff Accountant, at (202) 551-3373 or Robert S. Littlepage Jr., Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Paul Fischer, Staff Attorney, at (202) 551.3415 or me at (202) 551-3815 with any other questions

Sincerely,

Larry M. Spiegel
Assistant Director