



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 17, 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 completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director