

November 19, 2008

Via U.S. Mail and Facsimile (201-573-3448)

Patricia Nachtigal, Esq.  
Senior Vice President and General Counsel  
c/o Ingersoll-Rand Company  
155 Chestnut Ridge Road  
Montvale, New Jersey 07645

**Re: Ingersoll-Rand Company Limited  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 1-16831  
Response Letters Dated September 5, 2008, October 8, 2008, and  
November 14, 2008**

Dear Ms. Nachtigal:

We refer you to our comment letters dated July 24, 2008, September 18, 2008, and October 15, 2008 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance