



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2014

Via Email

Susan K. Carter  
Senior Vice President  
and Chief Financial Officer  
Ingersoll-Rand Public Limited Company  
170/175 Lakeview Drive  
Airside Business Park  
Swords, Co. Dublin  
Ireland

**Re: Ingersoll-Rand Public Limited Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed February 14, 2014**  
**File No. 001-34400**

Dear Ms. Carter:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Brian Cascio

Brian Cascio  
Accounting Branch Chief