



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 18, 2017

Via E-Mail

John L. Stauch  
Executive Vice President and Chief Financial Officer  
Pentair plc  
P.O. Box 471, Sharp Street  
Walkden, Manchester M28 8BU  
United Kingdom

**Re: Pentair plc  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 26, 2016  
File No. 1-11625**

Dear Mr. Stauch:

We refer you to our comment letter dated December 21, 2016 regarding potential business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director