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