



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

April 15, 2009

VIA U.S. MAIL AND FAX TO 866-630-4100

Mr. Steven R. Shawley  
Senior Vice President and Chief Financial Officer  
Ingersoll-Rand Company Limited  
Clarendon House  
2 Church Street  
Hamilton, HM 11  
Bermuda

**Re: Ingersoll-Rand Company Limited**  
**Form 10-K for the year ended December 31, 2008**  
**Filed March 2, 2009**  
**File No. 001-16831**

Dear Mr. Shawley:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief