



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2024

Robert P. Fishman  
Chief Financial Officer  
Pentair plc  
Regal House, 70 London Road  
Twickenham, London, TW13QS  
United Kingdom

**Re: Pentair plc**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 20, 2024**  
**File No. 001-11625**

Dear Robert P. Fishman:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Technology