

Cooper Industries plc
Form 8-K
April 25, 2011

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

April 25, 2011

Cooper Industries plc

(Exact name of registrant as specified in its charter)

Ireland

(State or other jurisdiction
of incorporation)

1-31330

(Commission
File Number)

98-0632292

(I.R.S. Employer
Identification No.)

5 Fitzwilliam Square, Dublin 2, Ireland

(Address of principal executive offices)

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(Zip Code)

Registrant's telephone number, including area code:

713-209-8400

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02 Results of Operations and Financial Condition.

First Quarter 2011 Results of Operations.

On April 25, 2011, Cooper Industries plc (the "Company") issued the press release attached hereto as Exhibit 99.1 setting forth the Company's results of operations for the first quarter 2011. The press release includes a reference to free cash flow and the Company's net debt-to-total capitalization ratio. Reconciliation of these non-GAAP financial measures to the most directly comparable GAAP financial measures are set forth in the press release.

Company management believes that the presentation of free cash flow provides investors an efficient means by which they can evaluate the Company's capacity in the period to reduce debt, repurchase shares and make acquisitions or other investments. Management also uses free cash flow to assess the Company's operating performance and includes free cash flow as a criteria for determining incentive compensation for key employees. Company management believes that the net debt-to-total capitalization ratio provides investors with a supplemental ratio that reflects the Company's debt leverage if the Company were to use its cash to pay down debt.

Item 9.01 Financial Statements and Exhibits.

99.1 Company press release dated April 25, 2011 titled, "Cooper Industries Reports Record First Quarter Earnings Per Share From Continuing Operations. Core Revenues Increase a Record 16 percent. Record First Quarter Earnings From Continuing Operations of \$.93 Per Share. Full Year EPS Guidance Increased to \$3.75 to \$3.90 from \$3.60 to \$3.80".

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Cooper Industries plc

April 25, 2011

By: */s/ David A. Barta*

Name: David A. Barta

Title: Senior Vice President and Chief Financial Officer

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Exhibit Index

Exhibit No.	Description
99.1	Company press release dated April 25, 2011 titled, "Cooper Industries Reports Record First Quarter Earnings Per Share From Continuing Operations. Core Revenues Increase a Record 16 percent. Record First Quarter Earnings From Continuing Operations of \$.93 Per Share. Full Year EPS Guidance Increased to \$3.75 to \$3.90 from \$3.60 to \$3.80".