



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

February 7, 2019

Via E-mail

Richard H. Fearon
Principal Financial Officer
Eaton Corporation plc
Eaton House, 30 Pembroke Road
Dublin 4, Ireland D04 Y0C2

**Re: Eaton Corporation plc
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 28, 2018
File No. 0-54863**

Dear Mr. Fearon:

We refer you to our comment letter dated December 20, 2018, regarding 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: Lizbeth L. Wright
Eaton Corporation plc

Amanda Ravitz
Assistant Director