



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 27, 2005

Mr. Richard H. Fearon
Executive Vice President
Eaton Corporation
Eaton Center
Cleveland, OH 44114-2584

RE: Form 10-K for the fiscal year ended December 31, 2004
Form 10-Q for the quarter ended September 30, 2005
File No. 1-1396

Dear Mr. Fearon:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief