



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