



DIVISION OF
CORPORATION FINANCE

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

VIA FACSIMILE AND U.S. MAIL

March 26, 2007

Mr. Richard H. Fearon
Executive Vice President - Chief Financial and Planning Officer
Eaton Corporation
1111 Superior Avenue
Cleveland, OH 44114-2584

**RE: Form 10-K for Fiscal Year Ended December 31, 2006
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 Scott Watkinson, Staff Accountant, at (202) 551-3741 or, in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Branch Chief