



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

July 6, 2010

**Via U.S. mail and facsimile**

Mr. Richard H. Fearon  
Chief Financial and Planning Officer  
Eaton Corporation  
Eaton Center  
1111 Superior Ave.  
Cleveland, OH 44114-2584

**RE: Form 10-K for the year ended December 31, 2009  
File No. 1-1396**

Dear Mr. Fearon:

We have reviewed your response letter dated June 30, 2010 and have the following additional comment.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

**FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2009**

**Consolidated Financial Statements**

**Retirement Benefit Plans, page 33**

1. We note your response to comment one from our letter dated June 22, 2010. Your non-U.S. plans represent a material portion (38%) of your total benefit obligations at December 31, 2009. To the extent that the expected long-term return on plan assets or other assumptions used by your U.S. plans and non-U.S. plans continue to be significantly different, we believe that you should provide separate pension plan disclosures for your U.S. plans and non-U.S. plans rather than just disclosing the individual assumptions that you deem to be significantly different. This will provide greater context to investors about the impact that the different assumptions have on

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your pension expense, pension benefit obligations, service costs and other key pension plan amounts. Please refer to ASC 715-20-50-4.

You may contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, the undersigned at (202) 551-3769 if you have any questions regarding this comment.

Sincerely,

Rufus Decker  
Accounting Branch Chief