



DIVISION OF
CORPORATION FINANCE

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

January 23, 2013

Via E-mail

Alexander M. Cutler
Chairman, Chief Executive Officer and President
Eaton Corporation
Eaton Center
Cleveland, OH 44114

Re: Eaton Corporation
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed February 24, 2012
File No. 1-1396
Response letter filed January 9, 2013

Dear Mr. Cutler:

We have reviewed your response letter and have the following comments.

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 comments apply to your facts and circumstances, please tell us why in your response.

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

General

1. You identify products and components sold to Iran, Syria and Sudan in your response to comment 1 in our letter dated December 10, 2012. Please tell us whether any of these products or components are dual use or have military applications. We note also that your website reports that some of your products have oil and gas exploration, nuclear energy and weapons system applications. Please tell us whether any products sold in Iran, Syria or Sudan are or can be used for these applications and, if so, identify the applications and tell us in which countries the products were sold.
2. You state in footnote 1 of your response to our letter dated December 10, 2012 that you have not provided information for acquired companies that ended their sales to U.S. embargoed countries upon closing of the acquisitions. Please provide the information we

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requested in our December 10 letter, and the information we request in the foregoing comment, with respect to any pre-closing sales by the acquired companies to Cuba, Iran, Sudan or Syria as to which you or the acquired companies have continuing obligations or liabilities.

Please contact Jennifer Hardy, Special Counsel, at (202) 551-3767 or me at (202) 551-3470 if you have any questions about the comments or our review.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance