



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