

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

## VIA FACSIMILE AND U.S. MAIL

June 12, 2009

Richard H. Fearon Vice Chairman and Chief Financial and Planning Officer Eaton Corporation Eaton Center, 1111 Superior Avenue Cleveland, Ohio 44114

**RE:** Eaton Corporation

Form 10-K for Fiscal Year Ended December 31, 2008 Form 10-Q for Fiscal Quarter Ended March 31, 2009

Definitive Proxy Statement on Schedule 14A filed March 13, 2009

File No. 1-01396

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 legal or disclosure matters in your filings, please direct them to Hagen Ganem, Attorney, at (202) 551-3330 or, in his absence, Pamela Long, Assistant Director, at (202) 551-3760. Please contact Ernest Greene, Staff Accountant, at (202) 551-3733 or, in his absence, Lisa Haynes, Staff Accountant, at (202) 551-3424 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Rufus Decker Accounting Branch Chief