

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

July 26, 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 completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker Accounting Branch Chief