

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

May 10, 2024

Olivier Leonetti Chief Financial Officer Eaton Corporation plc Eaton House, 30 Pembroke Road Dublin 4, Ireland D04 Y0C2

> Re: Eaton Corporation plc Form 10-K for the Fiscal Year Ended December 31, 2023 File No. 000-54863

Dear Olivier Leonetti:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Lizbeth Wright