

Eaton Corp plc
Form IRANNOTICE
October 30, 2018

Eaton Corporation plc
Registered and Postal Address:
Eaton House
30 Pembroke Road
Dublin 4, Ireland D04 Y0C2
Registered in Ireland
Company Number: 512978

October 30, 2018

U.S. Securities and Exchange Commission
100 F Street, N. E.
Washington, D.C. 20549

Re: Notice of Disclosure Filed in Quarterly Report on Form 10-Q under Section 219 of the Iran Threat Reduction and
Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act of 1934, as amended, notice is hereby provided that Eaton Corporation plc has made disclosure pursuant to such provisions in its Quarterly Report on Form 10-Q for the quarter ended September 30, 2018, which was filed with the U.S. Securities and Exchange Commission on October 30, 2018.

Respectfully submitted,

Eaton Corporation plc

/s/ Thomas E. Moran
Thomas E. Moran
Senior Vice President and Secretary