

Eaton Corp plc  
Form IRANNOTICE  
February 27, 2019

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

February 27, 2019

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

Re: Notice of Disclosure Filed in Annual Report on Form 10-K 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 Annual Report on Form 10-K for the year ended December 31, 2018, which was filed with the U.S. Securities and Exchange Commission on February 27, 2019.

Respectfully submitted,

Eaton Corporation plc

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