



2520130091624

Eaton
Mail Code 4N
1000 Eaton Boulevard
Cleveland, OH 44122
Tel: 440 523-5000
Fax: 440 523-3433
Direct: 440-523-4829
laurabigler@eaton.com

July 26, 2013

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security
Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Eaton Supplemental Retirement Plan

Dear Sir or Madam:

Eaton Corporation as plan administrator of the Eaton Supplemental Retirement Plan (the "Plan"), and on behalf of each employer of a participant in the Plan including those listed on the attached Schedule of Employers, makes the following statements in accordance with 29 C.F.R. §2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"):

- (1) The plan sponsor of the Plan is:

Eaton Corporation
1000 Eaton Boulevard
Cleveland, OH 44122
- (2) The employer identification number assigned to Eaton Corporation is 34-0196300.
- (3) The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. A copy of the plan document for the Plan is available to the Secretary of Labor upon request. The Plan was adopted on March 28, 2013, and there are presently six employees in the Plan.

2013 JUL 31 PM 4: 11
EATON/POWERLINE

- (4) As previously reported in accordance with 29 C.F.R. §2520.104-23, Eaton Corporation and certain of its subsidiaries and/or affiliates from time to time maintain plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the Plan is in addition to plans previously reported.

If further information is desired, please contact the undersigned.

Very truly yours,

EATON CORPORATION

A handwritten signature in cursive script that reads "Laura Bigler".

By: Laura Bigler
Title: Assistant Secretary

Enclosure

Schedule of Employers

Subsidiaries or affiliates of Eaton Corporation

Cooper B-Line, Inc.

Cooper Lighting, LLC

Cooper Power Systems, LLC

Such additional subsidiaries and affiliates as may be added from time to time

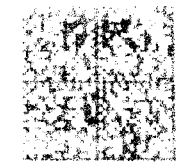


ing Business Worldwide

Eaton
1000 Eaton Boulevard
Cleveland, OH 44122



7008 3230 0002 6725 5787



\$ 000.770

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Please note that submission of this statement is being made in accordance with the provisions of the Delinquent Filer Voluntary Compliance Program ("DFVCP") and that a Form 5500 and the applicable penalty amount are being simultaneously submitted to the Department as provided under the DFVCP.

If further information is desired, please contact the undersigned.

Very truly yours,

EATON CORPORATION

A handwritten signature in black ink, appearing to read "Laura Bigler". The signature is fluid and cursive, with a large loop at the end.

By: Laura Bigler

Title: Assistant Secretary

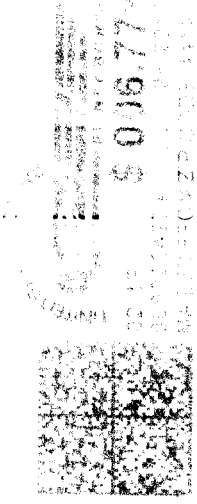


Business Worldwide

Eaton
1000 Eaton Boulevard
Cleveland, OH 44122



7006 3230 0002 6725 6050



U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., N-1513
Washington, D.C. 20210