

Eaton Corp plc
Form SD
May 30, 2018

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM SD
Specialized Disclosure Report

EATON CORPORATION plc
(Exact name of registrant as specified in its charter)

Ireland (State or other jurisdiction of incorporation or organization)	000-54863 (Commission File Number)	98-1059235 (IRS Employer Identification No.)
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Eaton
House,
30
Pembroke Road
Dublin
4,
Ireland
(Address
of
principal
executive
offices)

D04
Y0C2
(Zip
Code)

Thomas E.
Moran,
+353 1637
2900
(Name and
telephone
number,
including
area code,
of the
person to
contact in
connection
with this
report.)

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Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information on this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2017.

Section 1 - Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Conflicts Minerals Disclosure

The description of our reasonable country of origin inquiry process and the results of our inquiry are included in our Conflict Minerals Report, attached as Exhibit 1.01 to this Form SD.

A copy of Eaton Corporation plc's Conflict Minerals Report is publicly available at <http://www.eaton.com/content/eaton/us/en-us/company/policies-and-statements/responsible-sourcing-of-conflict-minerals0.htm>

Item 1.02 Exhibit

A copy of Eaton Corporation plc's Conflict Minerals Report as required by Item 1.01 is provided as Exhibit 1.01 hereto.

Section 2 - Exhibits

Item 2.01 Exhibit

Exhibit 1.01 - Conflict Minerals Report as required by Items 1.01 and 1.02 of this Form SD.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

Eaton
Corporation plc

Date: May 30, 2018 By: /s/
Thomas
E. Moran
Thomas
E. Moran
Senior
Vice
President
and
Secretary