Eaton Corp plc Form SD May 30, 2014

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	000-54863	98-1059235
(State or other jurisdiction	(Commission	(IRS Employer
of incorporation or organization)	File Number)	Identification No.)
Fitzwilliam Hall, Fitzwilliam Place,		
Dublin 2, Ireland		-
(Address of principal executive offices)		(Zip code)
,	Targe C. Stress color I_{2} + 1 (440) 522 5000	
	Taras G. Szmagala Jr. +1 (440) 523-5000	

(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in 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, 2013.

Section 1 – Conflict Minerals Disclosure
Item 1.01 Conflict Minerals Disclosure and Report
Conflict 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 1.02 to this Form SD.
A copy of Eaton Corporation plc's Conflict Minerals Report is publicly available at www.eaton.com under
"Sustainability" in "Conflict Minerals".
Item 1.02 Exhibit
A copy of Eaton Corporation plc's Conflict Minerals Report as required by Item 1.01 is provided as Exhibit 1.02 hereto.
Section 2 – Exhibits
Item 2.01 Exhibit
Exhibit 1.02 - 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, 2014

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