Eaton Corp plc Form SC 13G/A January 30, 2018

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No: 5)

EATON CORPORATION PUBLIC LIMITED COMPANY

(Name of Issuer)

Common Stock

(Title of Class of Securities)

B8KQN82

(SEDOL Number)

December 31, 2017

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- [X] Rule 13d-1(b)
- [] Rule 13d-1(c)
- [] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SEDOL No. B8KQN82

- (1) Names of reporting persons. BlackRock, Inc.
- (2) Check the appropriate box if a member of a group

(a) (b)	[] [X]
(3)	SEC use only
(4)	Citizenship or place of organization
Dela	ware
Numb	per of shares beneficially owned by each reporting person with:
(5)	Sole voting power
253	255516
(6)	Shared voting power
0	
(7)	Sole dispositive power
292	251387
(8)	Shared dispositive power
0	
(9)	Aggregate amount beneficially owned by each reporting person
292	251387
(10)	Check if the aggregate amount in Row (9) excludes certain shares
(11)	Percent of class represented by amount in Row 9
6.5	5 %
(12)	Type of reporting person
HC	
Item	1.
Item	1 (a) Name of issuer:
EATC	ON CORPORATION PUBLIC LIMITED COMPANY
	1 (b) Address of issuer's principal executive offices:
EATON HOUSE, 30 PEMBROKE ROAD DUBLIN Ireland 4	

Item 2.

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2(a) Name of person filing:
_____
BlackRock, Inc.
2(b) Address or principal business office or, if none, residence:
BlackRock Inc.
55 East 52nd Street
New York, NY 10055
2(c) Citizenship:
                       _____
 See Item 4 of Cover Page
2(d) Title of class of securities:
Common Stock
2(e) SEDOL No.:
See Cover Page
Item 3.
If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b) or (c),
check whether the person filing is a:
[ ] Broker or dealer registered under Section 15 of the Act;
[ ] Bank as defined in Section 3(a)(6) of the Act;
[ ] Insurance company as defined in Section 3(a)(19) of the Act;
[ ] Investment company registered under Section 8 of the
Investment Company Act of 1940;
[ ] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
[ ] An employee benefit plan or endowment fund in accordance with
          Rule 13d-1(b)(1)(ii)(F);
[{\tt X}] A parent holding company or control person in accordance with
          Rule 13d-1(b)(1)(ii)(G);
[ ] A savings associations as defined in Section 3(b) of the Federal
           Deposit Insurance Act (12 U.S.C. 1813);
[ ] A church plan that is excluded from the definition of an
           investment company under section 3(c)(14) of the Investment Company
           Act of 1940;
[ ] A non-U.S. institution in accordance with
           Rule 240.13d-1(b)(1)(ii)(J);
[ ] Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K). If filing
           as a non-U.S. institution in accordance with
           Rule 240.13d-1(b)(1)(ii)(J), please specify the type of
           institution:
Item 4. Ownership
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Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

Amount beneficially owned: 29251387 Percent of class 6.5% Number of shares as to which such person has: Sole power to vote or to direct the vote 25355516 Shared power to vote or to direct the vote 0 Sole power to dispose or to direct the disposition of 29251387 Shared power to dispose or to direct the disposition of 0 Item 5. Ownership of 5 Percent or Less of a Class. If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the

Item 6. Ownership of More than 5 Percent on Behalf of Another Person

class of securities, check the following [].

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than 5 percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

Various persons have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of the common stock of EATON CORPORATION PUBLIC LIMITED COMPANY.

No one person's interest in the common stock of EATON CORPORATION PUBLIC LIMITED COMPANY is more than five percent of the total outstanding common shares.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

See Exhibit A

Item 8. Identification and Classification of Members of the Group

If a group has filed this schedule pursuant to Rule 13d-1(b) (ii) (J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identity of each member of the group.

Item 9. Notice of Dissolution of Group

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity.

See Item 5.

Item 10. Certifications

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Signature.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 29, 2018 BlackRock, Inc.

Signature: Spencer Fleming

Name/Title Attorney-In-Fact

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representative's authority to

sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (see 18 U.S.C. 1001).

Exhibit A

Subsidiary

BlackRock Life Limited BlackRock International Limited BlackRock Advisors, LLC BlackRock Capital Management, Inc. BlackRock (Netherlands) B.V. BlackRock Institutional Trust Company, National Association BlackRock Asset Management Ireland Limited BlackRock Financial Management, Inc. iShares (DE) I Investmentaktiengesellschaft mit Teilgesellsc BlackRock Japan Co., Ltd. BlackRock Asset Management Schweiz AG BlackRock Investment Management, LLC BlackRock Investment Management (UK) Limited BlackRock Asset Management Canada Limited BlackRock Asset Management Deutschland AG BlackRock (Luxembourg) S.A. BlackRock Investment Management (Australia) Limited BlackRock Advisors (UK) Limited BlackRock Fund Advisors BlackRock Asset Management North Asia Limited BlackRock (Singapore) Limited BlackRock Fund Managers Ltd

*Entity beneficially owns 5% or greater of the outstanding shares of the security class being reported on this Schedule 13G. Exhibit B

POWER OF ATTORNEY

The undersigned, BLACKROCK, INC., a corporation duly organized under the laws of the State of Delaware, United States (the "Company"), does hereby make, constitute and appoint each of Matthew Mallow, Chris Meade, Howard Surloff, Dan Waltcher, Georgina Fogo, Charles Park, Enda McMahon, Carsten Otto, Con Tzatzakis, Karen Clark, Andrew Crain, Herm Howerton, David Maryles, Daniel Ronnen, John Stelley, John Ardley, Maureen Gleeson and Spencer Fleming acting severally, as its true and lawful attorneys-in-fact, for the purpose of, from time to time, executing in its name and on its behalf, whether the

Company is acting individually or as representative of others, any and all documents, certificates, instruments, statements, other filings and amendments to the foregoing (collectively, "documents") determined by such person to be necessary or appropriate to comply with ownership or control-person reporting requirements imposed by any United States or non-United States governmental or regulatory authority, Including without limitation Forms 3, 4, 5, 13D, 13F, 13G and 13H and any amendments to any of the Foregoing as may be required to be filed with the Securities and Exchange Commission, and delivering, furnishing or filing any such documents with the appropriate governmental, regulatory authority or other person, and giving and granting to each such attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof. Any such determination by an attorney-in-fact named herein shall be conclusively evidenced by such person's execution, delivery, furnishing or filing of the applicable document.

This power of attorney shall expressly revoke the power of attorney dated 1st day of October, 2015 in respect of the subject matter hereof, shall be valid from the date hereof and shall remain in full force and effect until either revoked in writing by the Company, or, in respect of any attorney-in-fact named herein, until such person ceases to be an employee of the Company or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has caused this power of attorney to be executed as of this 8th day of December, 2015.

BLACKROCK, INC.

By:_ /s/ Chris Jones
Name: Chris Jones

Title: Chief Investment Officer