



B #:	
Date:	
To:	
Category:	
From:	
Attention:	
Subject:	G29183103

****Please Note**The EDS window will open on March 12, 2013 and close on March 15, 2013**

****Please Note**The Post-Pay EDS window will open on March 25, 2013 and close on April 2, 2013.**

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EATON CORPORATION PLC
CUSIP: G29183103
RECORD DATE: March 11, 2013
PAY DATE: March 22, 2013

Note: Irish law provides a number of exemptions from its requirement that Eaton Corporation plc (the “Company”) pay distributions net of a 20% dividend withholding tax (DWT). All beneficial owners who wish to be exempt from this withholding tax must have the applicable documentation on file with a Qualified Intermediary (“QI”) or BNY Mellon.

The information in this notice is provided for information purposes only and beneficial owners should seek independent tax advice in respect of any distributions received. All information detailed below should be interpreted within the meaning of Part 6 Chapter 8A Taxes Consolidation Act 1997.

see Appendix A)

DTC participants can use the DTC’s Elective Dividend System

NOTE: THE INITIAL PRE-PAY DATE EDS WINDOW WILL OPEN ON MARCH 12, 2013 AND WILL CLOSE ON MARCH 15, 2013.

NOTE: POST-PAY DATE ADJUSTMENTS CAN BE MADE THROUGH THE POST-PAY DATE EDS WINDOW, WHICH WILL OPEN ON MARCH 25, 2013 AND CLOSE ON APRIL 2, 2013. PAYMENT FOR ELECTIONS MADE IN THE SECOND EDS WINDOW WILL OCCUR ON APRIL 10, 2013.

SHAREHOLDERS OF EATON CORPORATION AS OF NOVEMBER 30, 2012

SHAREHOLDERS OF COOPER INDUSTRIES PLC AS OF NOVEMBER 30, 2012

EXEMPT 0% - U.S. RESIDENTS

EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.)

_____ **Appendix A**

OR **Appendix B**

Appendix B

EXEMPT 0% - OTHER ELIGIBLE ENTITIES

Appendix A

OR

Appendix A

Appendix B

OR

Appendix B

EXEMPT 0% - IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES

Appendix B

OR

Appendix B

UNFAVORABLE 20%

CERTAIN SPECIAL SITUATIONS

PARTNERSHIPS

Appendix B

OR

Appendix B

TRUSTS

U.S. CITIZENS ON LONG-TERM ASSIGNMENT OUTSIDE THE U.S.

Appendix

B

RESIDENTS OF A RELEVANT TERRITORY (OTHER THAN THE U.S.) RESIDING IN THE U.S.

EATON CORPORATION PLC

April 2, 2013

March 11, 2013

Individual residents of Ireland may not benefit from the exempt / favorable rate program.

April 2, 2013

If DTC Participants do not certify through EDS for the exempt rate as to any shares, they will receive the dividend with 20% withheld with respect to those shares

Please note

April 2, 2013

December 15, 2017

APPENDIX B

*****THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD*****

COVER LETTER REQUIRED FOR RESIDENTS OF RELEVANT TERRITORIES, IRISH ENTITIES AND OTHER ELIGIBLE ENTITIES

<DTC Participant Name>

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Name of QI	Contact Information	Beneficial Owner Name	Country of Residence	Shares Held	Exempt Election V2 or V3 Category
			Total:		

[Note: If there are more than six beneficial owners please submit a spreadsheet to April Richland at Globe Tax.]

Telephone Number

Indemnification

CHARGES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	EDS ELECTIONS MUST BE MADE BY (ALL TIMES EST)
RELIEF AT SOURCE – 1st WINDOW	PAYMENT ON PAY DATE	VIA DTC	\$0 per ADR	\$0	March 15, 2013; 8:00 P.M.
RELIEF AT SOURCE – 2nd WINDOW	PAYMENT ON APRIL 10, 2013	VIA DTC	\$0 per ADR	\$0	April 2, 2013; 8:00 P.M.
LONG-FORM	POST-EDS PROCESS; ONGOING	CHECK	\$0.0075 per ADR	\$25.00	December 15, 2017