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The Directors
Eaton Corporation
1000 Eaton Boulevard
Cleveland, OH 44122

March 1, 2017

To whom it may concern,

The purpose of this letter is to clarify matters set out in the assurance report. This letter is not an assurance report and is not a substitute for the assurance report.

This letter and the verifier's assurance report, including the opinion(s), are addressed to you and are solely for your benefit in accordance with the terms of the contract. We consent to the release of this letter by you to the Carbon Disclosure Project in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this letter or our assurance report.

In accordance with our engagement contract with you dated August 15, 2016 (the "contract") and for the avoidance of doubt, we confirm that our Scope 1 and Scope 2 greenhouse gas (GHG) emission verification report to you dated March 1, 2016 (the "assurance report") incorporated the following matters:

1. Boundaries of the reporting company covered by the assurance report and any known exclusions.

Scope 1 and Scope 2:

Scope 1 GHG emissions from natural gas combustion and Scope 2 GHG emissions from purchased electricity from Eaton’s global operations as defined by Eaton’s GHG Inventory Management Plan using the financial control organizational boundary approach. Facilities were included in Eaton’s GHG emission total if they met the following criteria:

1. Facility adds value to products or hardware (manufacturing, assembling, integration/testing);
2. Facility has more than 50 employees or a high-risk profile (as determined by group or regional Environmental Health and Safety teams);
3. Facility has been affiliated with Eaton for at least three years

Exclusions:

- GHG emissions from excluded Scope 1 sources as identified in the Eaton GHG Inventory Management Plan and CDP report;
- GHG emissions from facilities that do not meet the criteria specified in Eaton’s GHG Inventory Management Plan;
- Scope 3 GHG emissions.

2. Energy and emissions data verified - broken down by Scope 1 and Scope 2 categories with figures given.

	Energy (MWh)	GHG (tonnes CO₂e)
Scope 1:	842,673	152,714
Scope 2:	1,566,707	806,165
TOTAL:	2,409,380	958,879

100% of Eaton’s reported Scope 1 and Scope 2 energy and GHG emissions were verified by EarthCon.

3. Period covered

10 01 2015 to 09 30 2016 (Fiscal Year 2016)

4. Verification standard used

ISO 14064-3:2006 -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

5. Assurance opinion (incl. level of assurance and any qualifications)

EarthCon has performed the verification to a reasonable level of assurance. Based on the information provided, EarthCon has concluded that Eaton's reported energy consumption (Scope 1: 842,673 MWh, Scope 2: 1,566,707 MWh) and GHG emissions (Scope 1: 152,714 metric tonnes CO₂e, Scope 2: 806,165 metric tonnes CO₂e) for the 2016 fiscal year ending September 30, 2016 are materially correct and is a fair representation of GHG data and information.

6. Verification provider and accreditations

EarthCon Consultants, Inc.

EarthCon's lead verifier is recognized by the California Air Resources Board as an accredited GHG lead verifier under Executive Order H-15-172.

7. Lead verifier name and relevant accreditations/professional membership



Stephen Boles

Accredited GHG Verifier, Calif. Air Resources Board GHG Reporting Program, Exec. Order H-15-172
Certified Environmental Professional, Canadian Environmental Certification Approvals Board

8. This letter should be prepared on the verifier's letterhead or include the signature of the lead verifier (or authorized signatory/ organization responsible for issuing the assurance report / statement) in the box below.



David A. Richardson, Principal