# Edgar Filing: EATON CORP - Form 8-K

**EATON CORP** Form 8-K January 22, 2007

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

FORM 8-K

#### CURRENT REPORT

	CONTRIBIT TREE CIRT	
Pursuant to Section 13 o	r 15(d) of the Securities	Exchange Act of 1934
Date of Report (Date	of earliest event reported	: January 22, 2007
	EATON CORPORATION	
	egistrant as specified in	its charter)
Ohio	1-1396	34-0196300
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
Eaton Center Cleveland, Ohio		44114
	ipal executive offices)	
	(216) 523-5000	
(Registrant's t	elephone number, including	area code)
Check the appropriate box bel satisfy the filing obligation provisions:		
[_] Written communications pu (17 CFR 230.425)	rsuant to Rule 425 under t	he Securities Act
[_] Soliciting material pursu (17 CFR 240.14a-12)	ant to Rule 14a-12 under t	he Exchange Act
[_] Pre-commencement communic Act (17 CFR 240.14d-2(b))	ations pursuant to Rule 14	d-2(b) under the Exchange
[_] Pre-commencement communic Act (17 CFR 240.13e-4(c))	ations pursuant to Rule 13	e-4(c) under the Exchange

Section 2 - Financial Information

Item 2.02 Results of Operations and Financial Condition

On January 22, 2007, Eaton Corporation issued a press release announcing

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financial results for the quarter ended December 31, 2006. A copy of this press release is attached hereto as Exhibit 99.

Section 9 - Financial Statements and Exhibits

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Item 9.01 Financial Statements and Exhibits

(c) Exhibits:

99 Press release for quarter ended December 31, 2006, filed herewith.

#### 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 undersigned hereunto duly authorized.

Eaton Corporation

/s/ R.H. Fearon

Date: January 22, 2007 -----

R.H. Fearon Executive Vice President -

Chief Financial and Planning Officer