

EATON CORP

Form 8-K

July 15, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15 (d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 15, 2008

EATON CORPORATION

(Exact name of registrant as specified in its charter)

| | | |
|------------------------------|--------------|---------------------|
| Ohio | 1-1396 | 34-0196300 |
| (State or other jurisdiction | (Commission | (I.R.S. Employer |
| of incorporation) | File Number) | Identification No.) |

| | |
|-----------------------|------------|
| Eaton Center | 44114 |
| Cleveland, Ohio | (Zip Code) |
| (Address of principal | |
| executive offices) | |
| (216) 523-5000 | |

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 2 - Financial Information

Item 2.02 Results of Operations and Financial Condition

On July 15, 2008, Eaton Corporation issued a press release announcing financial results for the quarter ended June 30, 2008. A copy of this press release is attached hereto as Exhibit 99.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

(c) Exhibits:

99 Press release for quarter ended June 30, 2008, furnished 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

Date: July 15, 2008 /s/ Richard H. Fearon
Richard H. Fearon
Executive Vice President –
Chief Financial and Planning Officer