

EATON CORP  
Form S-8  
June 29, 2004

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As Filed with the Securities and Exchange Commission on June 29, 2004

Registration No. 333-

**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8**

**REGISTRATION STATEMENT**

**under**

**The Securities Act of 1933**

**EATON CORPORATION**  
(Exact name of issuer as specified in its charter)

Ohio

34-0196300

(State of Incorporation)

(IRS Employer Identification No.)

Eaton Center, Cleveland, Ohio 44114  
(Address of principal executive offices)

**EATON CORPORATION DEFERRED INCENTIVE COMPENSATION PLAN**

(Full Title of Plan)

E. R. Franklin, Vice President and Secretary  
Eaton Center, Cleveland, Ohio 44114  
(Name and address of agent for service)

Telephone number, including area code,  
of agent for service: (216) 523-4103

**CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee
Common Shares with a par value of	750,000	N/A	\$46,256,250	\$5,860.67

\$.50 each

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457 (based on the average of the high and low trading prices of \$61.675 per share on June 22, 2004)
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EXHIBIT 23 - CONSENT

EXHIBIT 24 - POWER OF ATTORNEY

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Pursuant to Instruction E to Form S-8, the information contained in registration Statement No. 333-35946 is hereby incorporated by reference into this Registration Statement, except as set forth below under Item 8.

**Item 8. Exhibits**

See List of Exhibits at page 3.

**SIGNATURES**

The Registrant Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cleveland, State of Ohio, on the 29th day of June, 2004.

EATON CORPORATION

By /s/ E. R. Franklin  
E. R. Franklin  
Vice President  
and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
* _____ Alexander M. Cutler	Chairman and Chief Executive Officer; Principal Executive Officer; Director	June 29, 2004
* _____ Richard H. Fearon	Executive Vice President - Chief Financial and Planning Officer; Principal Financial Officer	

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*	Vice President and Controller; Principal Accounting Officer
Billie K. Rawot	
*	Director
Michael J. Critelli	
*	Director
Ned C. Lautenbach	
*	Director
Deborah L. McCoy	
*	Director
John R. Miller	
*	Director
Gregory R. Page	
*	Director
Kiran M. Patel	
*	Director
Victor A. Pelson	
*	Director
Gary L. Tooker	

\*By /s/ DAVID M. O LOUGHLIN

David M. O Loughlin,  
Attorney-in-Fact  
for the Officers and Directors  
signing in the capacities indicated



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**EXHIBIT INDEX**

**Exhibit  
Number**

23	Consent of Ernst & Young LLP.
24	Power of Attorney.