

Edgar Filing: EATON CORP - Form 8-K

EATON CORP  
Form 8-K  
October 15, 2007

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): October 15, 2007

EATON CORPORATION

-----  
(Exact name of registrant as specified in its charter)

Ohio

1-1396

34-0196300

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(State or other jurisdiction  
of incorporation)

(Commission File  
Number)

(I.R.S. Employer  
Identification No.)

Eaton Center  
Cleveland, Ohio

44114

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(Address of principal  
executive offices)

(Zip Code)

(216) 523-5000

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(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K 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 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

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Item 2.02 Results of Operations and Financial Condition

On October 15, 2007, Eaton Corporation issued a press release announcing financial results for the quarter ended September 30, 2007. 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 September 30, 2007, 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

Date: October 15, 2007

/s/ R.H. Fearon

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R.H. Fearon  
Executive Vice President -  
Chief Financial and Planning Officer