

EATON CORP
Form 8-K
June 16, 2011

**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): June 16, 2011**

EATON CORPORATION
(Exact name of registrant 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 |
| (Address of principal executive offices) | (216) 523-5000 | (Zip Code) |

(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 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))
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Item 8.01. Other Events.

On June 16, 2011, Eaton Corporation (the Company) issued and sold \$300,000,000 aggregate principal amount of Floating Rate Notes due June 16, 2014 (the Notes) pursuant to the Company s effective registration statement on Form S-3 previously filed with the Securities and Exchange Commission (the Registration Statement). A copy of the opinion of Mark M. McGuire, General Counsel to the Company, relating to the legality of the Notes is filed as Exhibit 5 to this Report. The Company incorporates by reference the exhibit filed herewith into the Registration Statement, pursuant to which the Notes were registered.

Item 9.01. Financial Statements and Exhibits.

The following exhibits are filed as part of this report on Form 8-K.

| Number | Exhibit | Method of Filing |
|--------|--|------------------------|
| 5 | Opinion of Mark M. McGuire, General Counsel of the Company | Filed with this report |
| 23.1 | Consent of Mark M. McGuire (included in Exhibit 5) | Filed with this report |

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: June 16, 2011

By: /s/ Mark M. McGuire
Mark M. McGuire
Executive Vice President and
General Counsel