EATON CORP Form 8-K April 14, 2005

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: April 14, 2005

EATON CORPORATION

(Exact name of registrant as specified in its charter)

_____ (State or other jurisdiction (Commission of incorporation) File Number)

Ohio

1-1396

1-1396

34-0196300 _____

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

Eaton Center	
Cleveland, Ohio	

(Address of principal executive offices)

44114 _____ (Zip Code)

(216) 523-5000 _____

(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))

Section 2 - Financial Information _____

Item 2.02 Results of Operations and Financial Condition

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On April 14, 2005, Eaton Corporation issued a press release announcing financial results for the quarter ended March 31, 2005. A copy of this press release is attached hereto as Exhibit 99.

(c) Exhibits:

99 Press release for first quarter 2005, 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

/s/ R.H. Fearon

Date: April 14, 2005

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