

Eaton Corp plc
 Form 4
 February 25, 2013

FORM 4

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

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
CUTLER ALEXANDER M

(Last) (First) (Middle)

1000 EATON BOULEVARD

(Street)

CLEVELAND, OH 44122

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
Eaton Corp plc [ETN]

3. Date of Earliest Transaction (Month/Day/Year)
02/21/2013

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)

See Remarks below.

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

| 1. Title of Security (Instr. 3) | 2. Transaction Date (Month/Day/Year) | 2A. Deemed Execution Date, if any (Month/Day/Year) | 3. Transaction Code (Instr. 8) | 4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) | 5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4) | 6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | 7. Nature of Indirect Beneficial Ownership (Instr. 4) |
|---------------------------------|--------------------------------------|--|--------------------------------|---|---|--|---|
| | | | Code | V | Amount (A) or (D) Price | | |
| Ordinary Shares | 02/21/2013 | | M | | 13,501 (1) | A | \$ 0 554,180 D |
| Ordinary Shares | 02/21/2013 | | F | | 6,407 (2) | D | \$ 59.79 547,773 D |
| Ordinary Shares | 02/22/2013 | | M | | 9,168 (1) | A | \$ 0 556,941 D |
| Ordinary Shares | 02/22/2013 | | F | | 4,351 (2) | D | \$ 60.02 552,590 D |
| Ordinary Shares | 02/22/2013 | | M | | 27,084 (1) | A | \$ 0 579,674 D |

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| | | | | | | | | |
|-----------------|------------|---|---------------|---|----------|-------------------|---|-------------------|
| Ordinary Shares | 02/22/2013 | F | 12,852 (2) | D | \$ 60.02 | 566,822 | D | |
| Ordinary Shares | 02/22/2013 | M | 11,350 (1) | A | \$ 0 | 578,172 | D | |
| Ordinary Shares | 02/22/2013 | F | 5,386 (2) | D | \$ 60.02 | 572,786 | D | |
| Ordinary Shares | | | | | | 38,125.592 (3) | I | by trustee of ESP |
| Ordinary Shares | | | | | | 2,000 | I | by son |

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

| 1. Title of Derivative Security (Instr. 3) | 2. Conversion or Exercise Price of Derivative Security | 3. Transaction Date (Month/Day/Year) | 3A. Deemed Execution Date, if any (Month/Day/Year) | 4. Transaction Code (Instr. 8) | 5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) | 6. Date Exercisable and Expiration Date (Month/Day/Year) | 7. Title and Amount of Underlying Securities (Instr. 3 and 4) | 8. F. Derivative Securities (Instr. 3 and 4) | |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|----------------------------|
| | | | | Code | V (A) (D) | Date Exercisable | Expiration Date | Title | Amount or Number of Shares |
| Restricted Stock Units | \$ 0 | 02/21/2013 | | M | 13,501 (4) | (5) | (5) | Ordinary Shares | 13,501 |
| Restricted Stock Units | \$ 0 | 02/22/2013 | | M | 11,350 (4) | (5) | (5) | Ordinary Shares | 11,350 |
| Restricted Stock Units | \$ 0 | 02/22/2013 | | M | 27,084 (4) | (5) | (5) | Ordinary Shares | 27,084 |
| Restricted Stock Units | \$ 0 | 02/22/2013 | | M | 9,168 (4) | (5) | (5) | Ordinary Shares | 9,168 |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | |
|---|---------------|-----------|---------|--------------------|
| | Director | 10% Owner | Officer | Other |
| CUTLER ALEXANDER M 1000 EATON BOULEVARD CLEVELAND, OH 44122 | X | | | See Remarks below. |

Signatures

/s/Elizabeth K. Riotte, as
Attorney-in-Fact

02/25/2013

__Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) These ordinary shares were acquired upon the vesting and settlement of certain restricted stock units.
- (2) These ordinary shares were delivered to the Issuer to pay for the applicable withholding tax due upon vesting of certain restricted stock units.
- (3) These ordinary shares are held in the Eaton Savings Plan.
- (4) These restricted stock units were surrendered in exchange for ordinary shares of the Issuer.
- (5) This field is not applicable.

Remarks:

Chief Executive Officer of Eaton Corporation, a subsidiary of the Issuer.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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