Eaton Corp Form 4	plc										
February 25	, 2014										
FORM	14 UNITED STATE	C CECUDITIES				OMMERION		PROVAL			
	UNITED STATE	S SECURITIES Washingtoi			NGE C	OMINISSION	OMB Number:	3235-0287			
Check tl if no lon subject t Section Form 4 Form 5	states of the second se)F CHANGES IN	N BENEFI RITIES	ICIA			Expires: Estimated a burden hou response				
obligations may continue. See InstructionSection 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940 1(b).											
(Print or Type Responses)											
	Address of Reporting Person <u>*</u> ALEXANDER M	2. Issuer Name an Symbol Eaton Corp plc		Tradir	ıg	5. Relationship of Issuer					
(Last)	(First) (Middle)	3. Date of Earliest '				(Chec)	k all applicable)			
1000 EATC	ON BOULEVARD	(Month/Day/Year) 02/21/2014	-				X Director 10% Owner X Officer (give title Other (specify below) below) See Remarks below.				
	(Street)	4. If Amendment, I Filed(Month/Day/Ye	-	1		6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person					
CLEVELA	ND, OH 44122					Form filed by M Person	ore than One Re	porting			
(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned											
1.Title of Security (Instr. 3)	2. Transaction Date 2A. Dee (Month/Day/Year) Execution any (Month/		4. Securit ion(A) or Dis (Instr. 3, 4	sposed	of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
		Code V		(D)	Price	(Instr. 3 and 4)					
Ordinary Shares	02/21/2014	М	27,086 (1)	А	\$0	546,725	D				
Ordinary Shares	02/21/2014	F	12,853 (2)	D	\$ 73.59	533,872	D				
Ordinary Shares	02/21/2014	М	11,350 (1)	А	\$0	545,222	D				
Ordinary Shares	02/21/2014	F	5,378 (2)	D	\$ 73.59	539,844	D				
Ordinary Shares	02/21/2014	М	13,502 (1)	A	\$0	553,346	D				

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Ordinary Shares	02/21/2014	F	4,427 (2)	D	\$ 73.59	548,919	D	
Ordinary shares						38,781.288 (3)	I	by trustee of ESP
Ordinary shares						2,000	Ι	by son

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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. Transactic Code (Instr. 8)	5. Number of orDerivative 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. H Der Sec (Ins
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Restricted Stock Units	\$ 0	02/21/2014		М	27,086 (4)	(5)	(5)	Ordinary Shares	27,086	
Restricted Stock Units	\$ 0	02/21/2014		М	11,350 (4)	(5)	(5)	Ordinary Shares	11,350	
Restricted Stock Units	\$ 0	02/21/2014		М	13,502 (4)	(5)	(5)	Ordinary Shares	13,502	

Reporting Owners

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

Signatures

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

02/25/2014

**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. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.