Eaton Corp plc Form 4 February 25, 2014

FORM 4

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

OMB 3235-0287 Number:

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

January 31, Expires: 2005 Estimated average

OMB APPROVAL

Form 4 or Form 5 obligations may continue. See Instruction

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

burden hours per 0.5 response...

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * CUTLER ALEXANDER M			2. Issuer Name and Ticker or Trading Symbol Eaton Corp plc [ETN]	5. Relationship of Reporting Person(s) Issuer (Check all applicable)		
(Last)	(Last) (First) (Middle)		3. Date of Earliest Transaction	(Check all applicable)		
			(Month/Day/Year)	X Director 10% Owner		
1000 EATON BOULEVARD		RD	02/21/2014	X Officer (give title Other (specify below)		
				See Remarks below.		
(Street)			4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check		
			Filed(Month/Day/Year)	Applicable Line)		
CLEVELAND, OH 44122				_X_Form filed by One Reporting PersonForm filed by More than One Reporting Person		

(City)	(State)	(Zip) 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. 4. Securities Acqui Transaction(A) or Disposed of Code (Instr. 3, 4 and 5) (Instr. 8) (A) or			of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. 7. Nature Ownership Indirect Form: Direct Beneficia	Beneficial Ownership		
Ordinary Shares	02/21/2014		M	27,086 (1)	A	\$ 0	546,725	D			
Ordinary Shares	02/21/2014		F	12,853 (2)	D	\$ 73.59	533,872	D			
Ordinary Shares	02/21/2014		M	11,350 (1)	A	\$ 0	545,222	D			
Ordinary Shares	02/21/2014		F	5,378 (2)	D	\$ 73.59	539,844	D			
Ordinary Shares	02/21/2014		M	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	I	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 SEC 1474 information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

(9-02)

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)			ve Expiration Date s (Month/Day/Year) l (A) sed of		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		M		27,086 (4)	<u>(5)</u>	<u>(5)</u>	Ordinary Shares	27,086	
Restricted Stock Units	\$ 0	02/21/2014		M		11,350 (4)	<u>(5)</u>	<u>(5)</u>	Ordinary Shares	11,350	
Restricted Stock Units	\$ 0	02/21/2014		M		13,502 (4)	<u>(5)</u>	<u>(5)</u>	Ordinary Shares	13,502	

Reporting Owners

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

2 Reporting Owners

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.

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