

Eaton Corp plc
 Form 4
 February 25, 2014

FORM 4

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

OMB APPROVAL

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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)
02/21/2014

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 or (D) Price		
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 <u>(2)</u>	D	\$ 73.59	548,919	D	
Ordinary shares						38,781.288 <u>(3)</u>	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... Der... Sec... (In...	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Restricted Stock Units	\$ 0	02/21/2014		M	27,086 <u>(4)</u>	<u>(5)</u>	<u>(5)</u>	Ordinary Shares	27,086
Restricted Stock Units	\$ 0	02/21/2014		M	11,350 <u>(4)</u>	<u>(5)</u>	<u>(5)</u>	Ordinary Shares	11,350
Restricted Stock Units	\$ 0	02/21/2014		M	13,502 <u>(4)</u>	<u>(5)</u>	<u>(5)</u>	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	X		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.

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