

EATON CORP  
Form 4/A  
January 19, 2007

**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

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

**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)

EATON CENTER, 1111 SUPERIOR AVE.

(Street)

CLEVELAND, OH 44114

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol  
EATON CORP [ETN]

3. Date of Earliest Transaction (Month/Day/Year)  
01/16/2007

4. If Amendment, Date Original Filed(Month/Day/Year)  
01/18/2007

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

Chairman and CEO; President

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 Ownership (Instr. 4)
				(A) or (D)	Price		
Common Shares	01/16/2007		S <sup>(1)</sup>	2,993 D	\$ 74.75	199,686 <sup>(2)</sup>	D
Common Shares	01/16/2007		S <sup>(1)</sup>	2,200 D	\$ 74.74	197,486 <sup>(2)</sup>	D
Common Shares	01/16/2007		S <sup>(1)</sup>	2,100 D	\$ 74.73	195,386 <sup>(2)</sup>	D
Common Shares	01/16/2007		S <sup>(1)</sup>	500 D	\$ 74.72	194,886 <sup>(2)</sup>	D
Common Shares	01/16/2007		S <sup>(1)</sup>	1,400 D	\$ 74.71	193,486 <sup>(2)</sup>	D

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Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	200	D	\$ 74.7	193,286 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	500	D	\$ 74.69	192,786 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	100	D	\$ 74.68	192,686 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	100	D	\$ 74.67	192,586 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	300	D	\$ 74.66	192,286 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	1,000	D	\$ 74.65	191,286 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	400	D	\$ 74.63	190,886 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	500	D	\$ 74.62	190,386 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	700	D	\$ 74.61	189,686 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	500	D	\$ 74.6	189,186 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	200	D	\$ 74.59	188,986 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	100	D	\$ 74.58	188,886 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	300	D	\$ 74.57	188,586 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	100	D	\$ 74.56	188,486 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	300	D	\$ 74.54	188,186 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	300	D	\$ 74.5	187,886 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	100	D	\$ 74.47	187,786 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	200	D	\$ 74.46	187,586 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	180	D	\$ 74.45	187,406 <u>(2)</u>	D
Common Shares	01/16/2007	<u>S</u> <sup>(1)</sup>	2,200	D	\$ 74.44	185,206 <u>(2)</u>	D
	01/16/2007	<u>S</u> <sup>(1)</sup>	100	D		185,106 <u>(2)</u>	D

Common Shares	\$ 74.43		
Common Shares	15,949.269 (3)	I	by trustee of ESP
Common Shares	1,000 (4)	I	by spouse

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.** SEC 1474 (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. 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. Price of Derivative Security (Instr. 5)	9. Nu... Deriv... Secur... Bene... Own... Follo... Repo... Trans... (Instr...
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## Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
CUTLER ALEXANDER M EATON CENTER 1111 SUPERIOR AVE. CLEVELAND, OH 44114	X		Chairman and CEO; President	

## Signatures

/s/ Sean T. Peppard as attorney-in-fact 01/19/2007

          \*\*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) The sale of shares reported in this Form 4 were effected pursuant to a Rule 105b-1 trading plan adopted by the reporting person on June 12, 2006.
- (2) Certain of these shares represent restricted shares issued under an Eaton Corporation stock plan and are subject to risk of forfeiture.
- (3) These shares are held in the Eaton Savings Plan.
- (4) These shares are held in an Ohio Uniform Gifts for Minors account for a child of which Mr. Cutler's spouse is the custodian.

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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