

Eaton Corp plc
 Form 4
 February 22, 2013

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)
02/20/2013

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 Ownership (Instr. 4)
			Code	V	Amount or Price		
Ordinary Shares	02/20/2013		M		199,535 A \$ 34.11	735,823	D
Ordinary Shares	02/20/2013		S		199,535 D \$ 61.0236	536,288	D
Ordinary Shares	02/20/2013		M		8,462 A \$ 29.535	544,750	D
Ordinary Shares	02/20/2013		F		4,071 ⁽²⁾ D \$ 61.38	540,679 ⁽³⁾	D
Ordinary Shares						38,125.592 ⁽⁴⁾	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)
				Code	V (A) (D)	Date Exercisable Expiration Date	Title Amount of Number of Shares
Stock Option	\$ 34.11	02/20/2013		M	199,535	02/22/2006 02/22/2015	Ordinary Shares 199,535
Stock Option	\$ 29.535	02/20/2013		M	8,462	02/24/2005 02/24/2014	Ordinary Shares 8,462

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 02/22/2013
 **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).
 Price reported constitutes the average weighted price of shares sold. Shares were sold at varying prices in the range of \$60.62 - \$61.40.
- (1) The reporting person hereby undertakes, upon request of the Commission, the issuer or a security holder of the issuer, to provide full information regarding the number of shares sold at each separate price.
 - (2) These shares were delivered to the issuer to pay for the applicable option exercise price and withholding tax.

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- (3) Aggregate holdings have been adjusted to reflect certain gifts of Eaton Corporation common shares by the reporting person prior to the consummation of the merger of Eaton Corporation with a wholly owned subsidiary of Eaton Corporation plc on November 30, 2012.
- (4) These shares are held in the Eaton Savings Plan.

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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