EATON VANCE CORP Form SC 13G/A February 12, 2014

## SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G (Rule 13d-102)

# INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULE 13d-1(b), (c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(AMENDMENT NO. 2)\*

Eaton Vance Corp.

(Name of Issuer)

Non-Voting Common Stock, Par Value \$0.00390625

278265103

(CUSIP Number)

December 31, 2013

(Date of Event Which Requires Filing of This Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X]	Rule 13d-1(b)
[ ]	Rule 13d-1(c)
[ ]	Rule 13d-1(d)

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

<sup>\*</sup> The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

CUSIP NO.		278265103	13G	Page 2 of 5 Pages			
1	NAMES OF REPORTING PERSONS						
	The London Company						
2							
					(a) [ (b) [	_	
3	SEC USE ONI	LY					
4	CITIZENSHIP	OR PLACE OF OR	RGANIZATION				
	State of Virgin	ia					
		5	SOLE VOTING PO	OWER			
1	NUMBER OF		6,215,227				
	SHARES ENEFICIALLY	6	SHARED VOTING	G POWER			
	OWNED BY		None				
	EACH REPORTING	7	SOLE DISPOSITI	VE POWER			
P	PERSON WITH		6,215,227				
		8	SHARED DISPOS	SITIVE POWER			
			452,137				
9	AGGREGATE	E AMOUNT BENEF	TICIALLY OWNED BY EA	CH REPORTING PERSON			
	6,667,364						
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 9 EXCLUDES CERTAIN SHARES						
11	[ ] PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9						
	5.48%						
12		PORTING PERSON					
	IA						

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Item 1.	(a)	Nam	ne of Issuer:
Eaton Vance Corp.			
	(b)	Address of Issuer's Principa	al Executive Offices:
Two International Pla Boston, MA 02110	ce		
Item 2.	(a)	Name of I	Person Filing:
The London Company	y		
(b)	Address	s of Principal Business Office	or, if None, Residence:
1801 Bayberry Court, Richmond, Virginia 2			
	(c)	Citi	zenship:
Virginia			
	(d)	Title of Class	of Securities:
Non-Voting Common	Stock, Par Value \$0.003	390625	
	(e)	CUSIP	Number:
278265103			
Item 3. If This Statem	ent is Filed Pursuant to I	Rule 13d-1(b), or 13d-2(b) or (	(c), Check Whether the Person Filing is a:
(a)	[ ] Broken	r or dealer registered under Se	ction 15 of the Exchange Act.
(b)	[ ]	Bank as defined in Section 3	(a)(6) of the Exchange Act.
(c)	[ ] Insurance	company as defined in Section	a 3(a)(19) of the Exchange Act.
(d) [ ]	Investment compa	any registered under Section 8	of the Investment Company Act.
(e)	[X] An inv	vestment adviser in accordance	e with Rule 13d-1(b)(1)(ii)(E);
(f) [ ]	An employee benefit pla	n or endowment fund in accor	dance with Rule 13d-1(b)(1)(ii)(F);
(g) [ ]	A parent holding compa	any or control person in accord	dance with Rule 13d-1(b)(1)(ii)(G);

	(h)	[	]	A savings association a	s defined in Section 3(b) of the Federal Deposit Insurance Act;
(i)[	_		•	that is excluded from the ompany Act;	definition of an investment company under Section 3(c)(14) of the
		(	j)	[ ]	Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

CUSIP NO. 278265103 13G Page 4 of 5 Pages Item 4. Ownership. Amount beneficially owned: (a) 6,667,364 (b) Percent of class: 5.48% (c) Number of shares as to which the person has: (i) Sole power to vote or to direct the vote: 6,215,227 (ii) Shared power to vote or to direct the vote: None (iii) Sole power to dispose or to direct the disposition of: 6,215,227 Shared power to dispose or to direct the disposition of: (iv) 452,137 Item 5. Ownership of Five Percent or Less of a Class. If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ ] Item 6. Ownership of More than Five Percent on Behalf of Another Person. All of the shares of Common Stock set forth in Item 4 are owned by various investment advisory clients of The London Company, which is deemed to be a beneficial owner of those shares pursuant to Rule 13d-3 under the Securities Exchange Act of 1934, due to its discretionary power to make investment decisions over such shares for its clients and/or its ability to vote such shares. In all cases, persons other than The London Company have the right to receive, or the power to direct the receipt of, dividends from, or the proceeds from the sale of the shares. No individual client holds more than five percent of the class. Item Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person. 7. Not applicable Item 8. Identification and Classification of Members of the Group. Not applicable Item 9. Notice of Dissolution of Group. Not applicable

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Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

### Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

The London Company

By: /s/ Andrew J. Wetzel

Name: Andrew J. Wetzel

Title: Chief Compliance Officer

Date: February 12, 2014