

EATON CORP
Form S-8
June 29, 2004

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As Filed with the Securities and Exchange Commission on June 29, 2004

Registration No. 333-

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT

under

The Securities Act of 1933

EATON CORPORATION
(Exact name of issuer as specified in its charter)

Ohio 34-0196300

(State of Incorporation) (IRS Employer Identification No.)

Eaton Center, Cleveland, Ohio 44114
(Address of principal executive offices)

EATON CORPORATION DEFERRED INCENTIVE COMPENSATION PLAN

(Full Title of Plan)

E. R. Franklin, Vice President and Secretary
Eaton Center, Cleveland, Ohio 44114
(Name and address of agent for service)

Telephone number, including area code,
of agent for service: (216) 523-4103

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee
Common Shares with a par value of	750,000	N/A	\$46,256,250	\$5,860.67

\$.50 each

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457 (based on the average of the high and low trading prices of \$61.675 per share on June 22, 2004)
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Pursuant to Instruction E to Form S-8, the information contained in registration Statement No. 333-35946 is hereby incorporated by reference into this Registration Statement, except as set forth below under Item 8.

Item 8. Exhibits

See List of Exhibits at page 3.

SIGNATURES

The Registrant Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cleveland, State of Ohio, on the 29th day of June, 2004.

EATON CORPORATION

By /s/ E. R. Franklin
E. R. Franklin
Vice President
and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
* _____	Chairman and Chief Executive Officer; Principal Executive Officer; Director	June 29, 2004
Alexander M. Cutler		
* _____	Executive Vice President - Chief Financial and Planning Officer; Principal Financial Officer	
Richard H. Fearon		

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*	Vice President and Controller; Principal Accounting Officer
Billie K. Rawot	
*	Director
Michael J. Critelli	
*	Director
Ned C. Lautenbach	
*	Director
Deborah L. McCoy	
*	Director
John R. Miller	
*	Director
Gregory R. Page	
*	Director
Kiran M. Patel	
*	Director
Victor A. Pelson	
*	Director
Gary L. Tooker	

*By /s/ DAVID M. O LOUGHLIN

David M. O Loughlin,
Attorney-in-Fact
for the Officers and Directors
signing in the capacities indicated

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EXHIBIT INDEX

Exhibit
Number

23 Consent of Ernst & Young LLP.

24 Power of Attorney.