

Eaton Corp plc
 Form 4
 February 26, 2015

FORM 4

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

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2015
 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)

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)
02/24/2015

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 Ownership (Instr. 4)		
			Code	V	Amount or Price				
Ordinary Shares	02/25/2015		M		9,593 (1)	A	\$ 0 518,017	D	
Ordinary Shares	02/25/2015		F		4,552 (2)	D	\$ 71.43 513,465	D	
Ordinary Shares							40,036.815 (3)	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.

Edgar Filing: Eaton Corp plc - Form 4

These restricted stock units vest as follows: 33% on the first and second anniversary of the date of the grant and the remaining 34% on the third anniversary of the date of the grant.

- (5) These options become exercisable as follows: 33% on the first and second anniversary of the date of the grant and the remaining 34% on the third anniversary of the date of the grant.
- (6) These restricted stock units were surrendered in exchange for ordinary shares of the Issuer.
- (7) 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.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.