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EATON CORP
Form SC 13G/A
February 14, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO.2) *

Eaton Corp.
(NAME OF ISSUER)

COMMON STOCK
(TITLE OF CLASS OF SECURITIES)

278058102
(CUSIP NUMBER)

December 31, 2004
(DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT)

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

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

*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.

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 ("Act") 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).

CUSIP NUMBER	13G	PAGE	OF	PAGES
278058102				

1	NAME OF REPORTING PERSONS	Lord, Abbett & Co. LLC
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (entities only)	13-5620131

2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) / /
		(b) / /

3	SEC USE ONLY
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4	CITIZENSHIP OR PLACE OF ORGANIZATION	NEW YORK
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NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	9,263,598
	6	SHARED VOTING POWER	0
	7	SOLE DISPOSITIVE POWER	9,263,598
	8	SHARED DISPOSITIVE POWER	0
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		9,263,598
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES		/ / N/A
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)		6.10%
12	TYPE OF REPORTING PERSON IA		

ITEM 1.

- (a) NAME OF ISSUER
Eaton Corp.
- (b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
Eaton Center, 1111 Superior Ave.
Cleveland, OH 44114-2584

ITEM 2.

- (a) NAME OF PERSON FILING
Lord, Abbett & Co. LLC
- (b) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
90 Hudson Street
Jersey City, NJ 07302
- (c) CITIZENSHIP
New York
- (d) TITLE OF CLASS OF SECURITIES
Common Stock
- (e) CUSIP NUMBER
278058102

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SECTIONS 240.13d-1(b) OR 240.13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

- (e) An investment adviser in accordance with Section 240.13d-1(b) (1) (ii) (E)

ITEM 4. OWNERSHIP

- (a) See No. 9
- (b) See No. 11

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(c)

- (i) See No. 5
- (ii) See No. 6
- (iii) See No. 7
- (iv) See No. 8

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

N/A

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

N/A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.

N/A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

N/A

ITEM 10. CERTIFICATION

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

February 2, 2005

DATE

/s/ Paul. A. Hilstad

SIGNATURE

General Counsel

TITLE