Eaton Corp plc
Form 4
February 25, 2014

FORM 4

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

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

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *
Moran Thomas E.

(Last) (First) (Middle)

25-26 FITZWILLIAM HALL,, FITZWILLIAM PLACE

(Street)

DUBLIN 2, L2 --

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading Symbol
Eaton Corp plc [ETN]

3. Date of Earliest Transaction (Month/Day/Year)
02/21/2014

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

_____ Director _____ 10% Owner
__X__ Officer (give title below) _____ Other (specify below)
Sr VP and Secretary

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ 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 Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Ordinary Shares	02/21/2014		F		180 (1)	D	$ 73.59	10,479	D	
Ordinary Shares	02/21/2014		M		345 (2)	A	$ 0	10,824	D	
Ordinary Shares	02/21/2014		F		125 (3)	D	$ 73.59	10,699	D	
Ordinary Shares	02/21/2014		M		247 (2)	A	$ 0	10,946	D	
Ordinary Shares	02/21/2014		F		125 (3)	D	$ 73.59	10,821	D	

Ordinary Shares	02/21/2014		M	950 (2)	A	$ 0	11,771	D	
Ordinary Shares	02/21/2014		F	342 (3)	D	$ 73.59	11,429	D	
Ordinary Shares							159.517 (4)	I	by trustee of ESP

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)		8. Price Derivat Security (Instr. 5
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Restricted Stock Units	$ 0	02/24/2014		M			247 (5)	(6)	(6)	Ordinary Shares	247	$ 0
Restricted Stock Units	$ 0	02/24/2014		M			950 (5)	(6)	(6)	Ordinary Shares	950	$ 0
Restricted Stock Units	$ 0	02/24/2014		M			345 (5)	(6)	(6)	Ordinary Shares	345	$ 0

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Moran Thomas E. 25-26 FITZWILLIAM HALL, FITZWILLIAM PLACE			Sr VP and Secretary	

DUBLIN 2, L2 --

Signatures

/s/ Elizabeth K. Riotte, as Attorney-in-Fact	02/25/2014
**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).

(1) These ordinary shares were delivered to the Issuer to pay for the applicable withholding tax due upon vesting of certain shares of restricted stock.

(2) These ordinary shares were acquired upon the vesting and settlement of certain restricted stock units.

(3) These ordinary shares were delivered to the Issuer to pay for the applicable withholding tax due upon vesting of certain restricted stock units.

(4) These ordinary shares are held in the Eaton Savings Plan.

(5) These restricted stock units were surrendered in exchange for ordinary shares of the Issuer.

(6) This field is not applicable.

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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