

Eaton Corp plc
Form 4
May 30, 2014

FORM 4

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

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).

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 *
GROSS THOMAS

(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)
05/28/2014

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 | (D) | Price |
| Ordinary Shares | 05/28/2014 | | M | | 29,514 | A | \$ 40.405 91,962.2 |
| Ordinary Shares | 05/28/2014 | | S | | 29,514 | D | \$ 74.4181 62,448.2 |
| Ordinary Shares | 05/28/2014 | | M | | 32,795 | A | \$ 41.565 95,243.2 |
| Ordinary Shares | 05/28/2014 | | S | | 32,795 | D | \$ 74.2955 62,448.2 |
| | 05/28/2014 | | M | | 38,417 | A | \$ 53.71 100,865.2 |

| | | | | | | | | | |
|-----------------|------------|---|--------|---|----------------------|--------------|---|--|-------------------|
| Ordinary Shares | | | | | | | | | |
| Ordinary Shares | 05/28/2014 | S | 38,417 | D | \$ 74.2868 (1) | 62,448.2 | D | | |
| Ordinary Shares | 05/28/2014 | S | 10,000 | D | \$ 74.2851 (2) | 52,448.2 | D | | |
| Ordinary Shares | | | | | | 4,721.02 (3) | I | | by trustee of ESP |

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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

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(9-02)

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) | Amount or Number of Shares |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|----------------------------|
| | | | | Code | V (A) (D) | Date Exercisable | Expiration Date | Title |
| Stock Option | \$ 40.405 | 05/28/2014 | | M | 29,514 | 02/27/2008 02/27/2017 | Ordinary Shares | 29,514 |
| Stock Option | \$ 41.565 | 05/28/2014 | | M | 32,795 | 02/26/2009 02/26/2018 | Ordinary Shares | 32,795 |
| Stock Option | \$ 53.71 | 05/28/2014 | | M | 38,417 | 02/22/2012 02/22/2021 | Ordinary Shares | 38,417 |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | |
|---|---------------|-----------|---------|--------------------|
| | Director | 10% Owner | Officer | Other |
| GROSS THOMAS 1000 EATON BOULEVARD CLEVELAND, OH 44122 | | | | See Remarks below. |

Signatures

/s/Elizabeth K. Riotte, as
Attorney-in-Fact

05/30/2014

__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).
Price reported constitutes the average weighted price of shares sold. Shares were sold at varying prices in the range of \$73.98 - \$74.49.
(1) The reporting person hereby undertakes, upon request of the Commission, the issuer or a security holder of the issuer, to provide full information regarding the number of shares sold at each separate price.
Price reported constitutes the average weighted price of shares sold. Shares were sold at varying prices in the range of \$73.98 - \$74.50.
(2) The reporting person hereby undertakes, upon request of the Commission, the issuer or a security holder of the issuer, to provide full information regarding the number of shares sold at each separate price.
(3) These ordinary shares are held in the Eaton Savings Plan.

Remarks:

Vice Chairman and Chief Operating Officer-Electrical Sector 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.