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EATON CORP  
Form 8-K  
July 15, 2004

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Form 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported: July 15, 2004)

EATON CORPORATION

-----  
(Exact name of registrant as specified in its charter)

|   |                                      |  |
|---|--------------------------------------|--|
| Ohio  | 1-1396                               | 34-0196300                                       |
| -----<br>(State or other<br>jurisdiction of<br>incorporation) | -----<br>(Commission<br>File Number) | -----<br>(I.R.S. Employer<br>Identification No.) |

|   |                     |
|---|---------------------|
| Eaton Center<br>Cleveland, Ohio                   | 44114               |
| -----<br>(Address of principal executive offices) | -----<br>(Zip Code) |

(216) 523-5000

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(Registrant's telephone number, including area code)

Item 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On July 15, 2004, Eaton Corporation issued a press release announcing financial results for the quarter ended June 30, 2004. A copy of this press release is attached hereto as Exhibit 99.

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Eaton Corporation

Date: July 15, 2004

/s/ R.H. Fearon

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R.H. Fearon  
Executive Vice President -  
Chief Financial and Planning Officer