Eaton Corp plc
Form 4
May 30, 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 *
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
__X__ Officer (give title below) _____ Other (specify below)
See Remarks below.

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	05/28/2014		M		29,514	A	$ 40.405	91,962.2	D	
Ordinary Shares	05/28/2014		S		29,514	D	$ 74.4181 (1)	62,448.2	D	
Ordinary Shares	05/28/2014		M		32,795	A	$ 41.565	95,243.2	D	
Ordinary Shares	05/28/2014		S		32,795	D	$ 74.2955 (1)	62,448.2	D	
	05/28/2014		M		38,417	A	$ 53.71	100,865.2	D	

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.

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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)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
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).

(1) Price reported constitutes the average weighted price of shares sold. Shares were sold at varying prices in the range of $73.98 - $74.49. 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.

(2) Price reported constitutes the average weighted price of shares sold. Shares were sold at varying prices in the range of $73.98 - $74.50. 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.
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