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EATON CORP
Form 10-K/A
March 26, 2007

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

FORM 10-K/A

Annual report pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

FOR THE YEAR ENDED DECEMBER 31, 2006

Commission file number 1-1396

EATON CORPORATION

(Exact name of registrant as specified in its charter)

Ohio

(State or other jurisdiction of
incorporation or organization)

Eaton Center
Cleveland, Ohio

(Address of principal executive offices)

34-0196300

(IRS Employer Identification Number)

44114-2584

(Zip code)

(216) 523-5000

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
----- Common Share (\$.50 par value)	----- The New York Stock Exchange The Chicago Stock Exchange

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes X

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Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. No X

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months and (2) has been subject to such filing requirements for the past ninety days. Yes X

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. (Check one): Large accelerated filer X

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). No X

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The aggregate market value of Common Stock held by non-affiliates of the registrant as of June 30, 2006 was \$11.3 billion.

As of January 31, 2007, there were 146.2 million Common Shares outstanding.

EXPLANATORY NOTE

Eaton Corporation is filing this Amendment No. 1 on Form 10-K/A to its Annual Report on Form 10-K filed with the Securities and Exchange Commission on February 28, 2007 (the "Original Report"), solely for the purpose of adding the conformed signatures of its directors to Exhibit 24, the Power of Attorney. Due to oversight, the signatures of the directors were not transposed from the originally executed Power of Attorney to the copy actually filed with the EDGAR version of the Original Report. Accordingly, a corrected Exhibit 24 is filed herewith. Except as specifically indicated herein, no other information included in the Annual Report on Form 10-K for the year ended December 31, 2006 is amended by this Amendment No. 1 on Form 10-K/A.

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ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

(3) Exhibits

- | | |
|------|---|
| 24 | Power of Attorney - Filed in conjunction with this Form 10-K/A |
| 31.1 | Certification of Form 10-K/A (Pursuant to the Sarbanes-Oxley Act of 2002, Section 302) - Filed in conjunction with this Form 10-K/A |
| 31.2 | Certification of Form 10-K/A (Pursuant to the Sarbanes-Oxley |

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Act of 2002, Section 302) - Filed in conjunction with this
Form 10-K/A

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Eaton Corporation

Registrant

Date: March 26, 2007

/s/ Richard H. Fearon

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

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