

EATON CORP
Form SC 13G
February 13, 2009

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

SCHEDULE 13G

**Under the Securities Exchange Act of 1934
(Amendment No.)***

Eaton Corp.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

278058102

(CUSIP Number)

December 31, 2008

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 278058102

1. Names of Reporting Persons
Lord, Abbett & Co. LLC
2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a)
(b)
3. SEC Use Only
4. Citizenship or Place of Organization
Delaware
5. Sole Voting Power
9,218,259
6. Shared Voting Power
0
7. Sole Dispositive Power
10,082,166
8. Shared Dispositive Power
0
9. Aggregate Amount Beneficially Owned by Each Reporting Person
10,126,046
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) N/A
11. Percent of Class Represented by Amount in Row (9)
6.14%
12. Type of Reporting Person (See Instructions)
IA

Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With

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Item 1.

- (a) Name of Issuer
Eaton Corp.
- (b) Address of Issuer's Principal Executive Offices
1111 Superior Avenue

Cleveland, OH 44114

Item 2.

- (a) Name of Person Filing
Lord, Abbett & Co. LLC.
- (b) Address of Principal Business Office or, if none, Residence
90 Hudson Street

Jersey City, NJ 07302.
- (c) Citizenship
See No. 4 on page 2.
- (d) Title of Class of Securities
See cover page.
- (e) CUSIP Number
See cover page.

Item 3.

If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);
- (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c) Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d) Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
- (e) An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G);
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J);
- (k) Group, in accordance with § 240.13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J), please specify the type of institution: _____

Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned:
 - See No. 9 on page 2.
- (b) Percent of class:
 - See No. 11 on page 2.
- (c) Number of shares as to which the person has:
 - (i) Sole power to vote or to direct the vote
 - See No. 5 on page 2.
 - (ii) Shared power to vote or to direct the vote
 - See No. 6 on page 2.
 - (iii) Sole power to dispose or to direct the disposition of
 - See No. 7 on page 2.
 - (iv) Shared power to dispose or to direct the disposition of
 - See No. 8 on page 2.

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .

Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Securities reported on this Schedule 13G as being beneficially owned by Lord, Abbett & Co. LLC are held on behalf on investment advisory clients, which may include investment companies registered under the Investment Company Act, employee benefit plans, pension funds or other institutional clients.

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person

Not applicable.

Item 8. Identification and Classification of Members of the Group

Not applicable.

Item 9. Notice of Dissolution of Group

Not applicable.

Item 10.

Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 13, 2009
Date

/s/ Lawrence H. Kaplan
Signature

Lawrence H. Kaplan/General Counsel
Name/Title