

EATON CORP
Form S-8
June 29, 2004

Table of Contents

As Filed with the Securities and Exchange Commission on June 29, 2004

Registration No. 333-

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT

under

The Securities Act of 1933

EATON CORPORATION

(Exact name of issuer as specified in its charter)

Ohio

34-0196300

(State of Incorporation)

(IRS Employer Identification No.)

Eaton Center, Cleveland, Ohio 44114
(Address of principal executive offices)

EATON CORPORATION DEFERRED INCENTIVE COMPENSATION PLAN

(Full Title of Plan)

E. R. Franklin, Vice President and Secretary
Eaton Center, Cleveland, Ohio 44114
(Name and address of agent for service)

Telephone number, including area code,
of agent for service: (216) 523-4103

CALCULATION OF REGISTRATION FEE

| Title of Securities to be Registered | Amount to be Registered | Proposed Maximum Offering Price Per Share | Proposed Maximum Aggregate Offering Price(1) | Amount of Registration Fee |
|--------------------------------------|-------------------------|---|--|----------------------------|
| Common Shares with a par value of | 750,000 | N/A | \$46,256,250 | \$5,860.67 |

\$.50 each

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457 (based on the average of the high and low trading prices of \$61.675 per share on June 22, 2004)
-

TABLE OF CONTENTS

Item 8. Exhibits

SIGNATURES

EXHIBIT INDEX

EXHIBIT 23 - CONSENT

EXHIBIT 24 - POWER OF ATTORNEY

Table of Contents

Page 1

Pursuant to Instruction E to Form S-8, the information contained in registration Statement No. 333-35946 is hereby incorporated by reference into this Registration Statement, except as set forth below under Item 8.

Item 8. Exhibits

See List of Exhibits at page 3.

SIGNATURES

The Registrant Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cleveland, State of Ohio, on the 29th day of June, 2004.

EATON CORPORATION

By /s/ E. R. Franklin
E. R. Franklin
Vice President
and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

| <u>Name</u> | <u>Title</u> | <u>Date</u> |
|------------------------------|--|---------------|
| * | Chairman and Chief Executive Officer; Principal Executive Officer; Director | June 29, 2004 |
| _____ Alexander M. Cutler | | |
| * | Executive Vice President - Chief Financial and Planning Officer; Principal Financial Officer | |
| _____ Richard H. Fearon | | |

Table of Contents

Page 2

| | |
|---------------------|--|
| * | Vice President and Controller; Principal Accounting Officer |
| Billie K. Rawot | |
| * | Director |
| Michael J. Critelli | |
| * | Director |
| Ned C. Lautenbach | |
| * | Director |
| Deborah L. McCoy | |
| * | Director |
| John R. Miller | |
| * | Director |
| Gregory R. Page | |
| * | Director |
| Kiran M. Patel | |
| * | Director |
| Victor A. Pelson | |
| * | Director |
| Gary L. Tooker | |

*By /s/ DAVID M. O LOUGHLIN

David M. O Loughlin,
Attorney-in-Fact
for the Officers and Directors
signing in the capacities indicated

Table of Contents

Page 3

EXHIBIT INDEX

Exhibit
Number

| | |
|----|-------------------------------|
| 23 | Consent of Ernst & Young LLP. |
| 24 | Power of Attorney. |