

EATON CORP  
Form 424B3  
April 21, 2008

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**The information in this preliminary prospectus supplement and the accompanying prospectus is not complete and may be changed. This preliminary prospectus supplement and the accompanying prospectus are not an offer to sell these securities and are not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.**

**Filed Pursuant to Rule 424(b)(3)  
Registration Number: 333-130318**

**SUBJECT TO COMPLETION  
Preliminary Prospectus Supplement dated April 21, 2008**

**PROSPECTUS SUPPLEMENT  
(To Prospectus Dated December 14, 2005)**

17,500,000 Shares

Eaton Corporation  
Common Shares

We are selling 17,500,000 of our common shares. We have granted the underwriters an option to purchase up to 1,750,000 additional shares to cover over-allotments.

Our common shares are listed on the New York Stock Exchange and the Chicago Stock Exchange under the symbol ETN. On April 18, 2008, the closing price for our common shares on the New York Stock Exchange was \$90.63 per share.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus supplement or the accompanying prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

**Per Share                      Total**