

Eaton Corp plc
 Form 4
 February 24, 2015

FORM 4

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

OMB APPROVAL

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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

(Print or Type Responses)

1. Name and Address of Reporting Person *
 McGuire Mark M

(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)
 02/21/2015

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)

See Remarks below.

6. Individual or Joint/Group Filing(Check Applicable Line)
 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 Ownership (Instr. 4)
			Code	V Amount (A) or (D) Price			
Ordinary Shares	02/21/2015		M	2,231 (1) A \$ 0	44,332	D	
Ordinary Shares	02/21/2015		F	754 (2) D \$ 71.95	43,578	D	
Ordinary Shares	02/22/2015		M	1,500 (1) A \$ 0	45,078	D	
Ordinary Shares	02/22/2015		F	493 (2) D \$ 71.95	44,585	D	
Ordinary Shares					1,931.594 (3)	I	by trustee of ESP

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

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)	8. Price or Amount of Underlying Securities (Instr. 3 and 4)
Restricted Stock Units	\$ 0	02/21/2015		M	2,231 (4)	(5) (5)	Ordinary Shares	2,231
Restricted Stock Units	\$ 0	02/22/2015		M	1,500 (4)	(5) (5)	Ordinary Shares	1,500

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
McGuire Mark M 1000 EATON BOULEVARD CLEVELAND, OH 44122			See Remarks below.	

Signatures

/s/ Kathleen S. O'Connor, as
Attorney-in-Fact
**Signature of Reporting Person

02/24/2015
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) These ordinary shares were acquired upon the vesting and settlement of certain restricted stock units.
- (2) These ordinary shares were delivered to the issuer to pay for the applicable withholding tax due upon vesting of certain restricted stock units.

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- (3) These ordinary shares are held in the Eaton Savings Plan.
- (4) These restricted stock units were surrendered in exchange for ordinary shares of the Issuer.
- (5) This field is not applicable.

Remarks:

Executive Vice President, General Counsel and Secretary 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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