PATEL KIRAN M Form 4 February 23, 2006

FORM 4

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

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

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Section 16. Form 4 or Form 5 obligations may continue.

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 See Instruction

response...

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * PATEL KIRAN M			2. Issuer Name and Ticker or Trading Symbol EATON CORP [ETN]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)		
(Last) (First) (Middle)		(Middle)	3. Date of Earliest Transaction	(Check all applicable)		
INTUIT, INC., 2700 COAST AVENUE			(Month/Day/Year) 02/21/2006	XDirector10% Owner Officer (give title below) Other (specify below)		
(Street)			4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check		
MOUNTAIN	VIEW, CA 9	94043	Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person		

(City)	(State)	(Zip) Tabl	e I - Non-E	Derivative (Securi	ities Acqu	ired, Disposed of	, or Beneficial	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. 4. Securities Acquir Transaction(A) or Disposed of Code (Instr. 3, 4 and 5) (Instr. 8) (A) or		of (D)	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 Indirect Beneficial Ownership (Instr. 4)	
Common Shares	02/21/2006		Code V M	Amount 10,000	(D)	Price \$ 40.98	11,500	D	
Common Shares	02/21/2006		M	3,866	A	\$ 61.47	15,366	D	
Common Shares	02/21/2006		M	3,704	A	\$ 66.03	19,070	D	
Common Shares	02/21/2006		S	270	D	\$ 69.07	18,800	D	
Common Shares	02/21/2006		S	100	D	\$ 69.04	18,700	D	

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Common Shares	02/21/2006	S	200	D	\$ 69.03	18,500	D
Common Shares	02/21/2006	S	500	D	\$ 69.01	18,000	D
Common Shares	02/21/2006	S	1,000	D	\$ 69	17,000	D
Common Shares	02/21/2006	S	700	D	\$ 68.84	16,300	D
Common Shares	02/21/2006	S	100	D	\$ 68.83	16,200	D
Common Shares	02/21/2006	S	200	D	\$ 68.82	16,000	D
Common Shares	02/21/2006	S	200	D	\$ 68.81	15,800	D
Common Shares	02/21/2006	S	100	D	\$ 68.78	15,700	D
Common Shares	02/21/2006	S	400	D	\$ 68.7	15,300	D
Common Shares	02/21/2006	S	2,600	D	\$ 68.67	12,700	D
Common Shares	02/21/2006	S	100	D	\$ 68.65	12,600	D
Common Shares	02/21/2006	S	11,100	D	\$ 68.58	1,500	D

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

D Se	Title of erivative ecurity nstr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Code	5. Number of orDerivative 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)	
					and 3)	Date Exercisable	Expiration Date	Title	Amoun or Number

Code V (A)

(D)

of Share

SEC 1474

(9-02)

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Stock Option	\$ 40.98	02/21/2006	<u>(1)</u>	M	10,000	10/23/2003(2)	04/23/2013	Common Shares	10,000
Stock Option	\$ 61.47	02/21/2006	<u>(1)</u>	M	3,866	01/27/2005(2)	01/27/2014	Common Shares	3,866
Stock Option	\$ 66.03	02/21/2006	<u>(1)</u>	M	3,704	01/25/2006(2)	01/25/2015	Common Shares	3,704

Reporting Owners

Reporting Owner Name / Address	Relationships						
Reporting Owner France / Francess	Director	10% Owner	Officer	Other			
PATEL KIRAN M INTUIT, INC. 2700 COAST AVENUE MOUNTAIN VIEW, CA 94043	X						

Signatures

/s/ Claudia J. Taller as attorney-in-fact 02/23/2006

**Signature of Reporting Person 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) This field is not applicable.
- (2) These options are exercisable in their entirety 6 months from the date of grant.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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