EATON CORP
Form 8-K/A
August 09, 2002

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 9, 2002

EATON CORPORATION

(Exact name of registrant as specified in its charter)

Ohio	1-1396	34-0196300
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

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

(216) 523-5000

Registrant's telephone number,
including area code

Item 9. Regulation FD Disclosure

Eaton Corporation is hereby amending its Report on Form 8-K made August 8, 2002 which received an official filing date of August 9, 2002 because of receipt in the offices of the Securities and Exchange Commission ("SEC") after the EDGAR system cutoff time on August 8, 2002. This amendment redates the sworn statements of both the Chief Executive Officer and the Chief Financial Officer of Eaton Corporation (which statements are required by the June 27, 2002 order of the SEC) so that the date of such statements and the filing date of Eaton Corporation's Quarterly Report on Form 10-Q for the quarter ended June 30, 2002 are the same.

Copies of the sworn statement dated August 9, 2002 are attached as exhibits 99(a) and 99 (b).

Item 7. Financial Statements and Exhibits

(C) Exhibits

99(a) Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

99(b) Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Eaton Corporation

/s/ Richard H. Fearon

Richard H. Fearon
Executive Vice President -
Chief Financial and Planning Officer

Date: August 9, 2002

Exhibit 99(a)

OMB Number: 3235-0569
Expires: January 31, 2003

Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Alexander M. Cutler, Chairman and Chief Executive Officer, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Eaton Corporation, and except as corrected or supplemented in a subsequent covered report:

* no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and

* no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

* Annual Report on Form 10-K for the year ended December 31, 2001, of Eaton Corporation;

* all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Eaton Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and

* any amendments to any of the foregoing.

Signature: /s/ Alexander M. Cutler

Name: Alexander M. Cutler
Chairman and Chief Executive Officer
Eaton Corporation

Date: August 9, 2002

Subscribed and sworn to before me this 9th day of August, 2002.

/s/ J. Robert Horst

Notary Public

My Commission Expires:

J. Robert Horst
Notary Public * State of Ohio
My commission has no expiration date
Section 147.03 R.C.

Exhibit 99(b)

OMB Number: 3235-0569
Expires: January 31, 2003

Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Richard H. Fearon, Executive Vice President - Chief Financial and Planning Officer of Eaton Corporation, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Eaton Corporation, and, except as corrected or supplemented in a subsequent covered report:

* no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and

* no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

* Annual Report on Form 10-K for the year ended December 31, 2001, of Eaton Corporation;

* all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Eaton Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and

* any amendments to any of the foregoing.

Signature: /s/ Richard H. Fearon

Name: Richard H. Fearon
Executive Vice President - Chief Financial and Planning Officer
Eaton Corporation

Date: August 9, 2002

Subscribed and sworn to before me this 9th day of August, 2002.

/s/ J. Robert Horst

Notary Public

My Commission Expires:

J. Robert Horst
Notary Public * State of Ohio
My commission has no expiration date
Section 147.03 R.C.