

Date: October 25, 2012
To: Eaton Customer
Copy:
From: Dr. Heinz Huesmann
Re: Customer Inquiry concerning Conflict Minerals

Dear Customer,

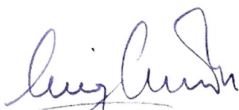
Thank you for your inquiry regarding Eaton Corporation's compliance with the provisions of Section 1502 of the Dodd-Frank Act (the "Act") pertaining to the use of tin, tantalum, tungsten and gold, as well as derivatives thereof and any other mineral or its derivatives determined by the United States Secretary of State ("Designated Minerals") originating from the Democratic Republic of Congo and neighboring countries ("DRC").

Eaton fully supports the intent of the Act, and seeks only to use Designated Minerals that are sourced from conflict-free regions. To this end, Eaton is developing and implementing processes within our supply chain in an effort to determine the country of origin of any Designated Minerals used in our products. And while we currently are unaware of any Designated Minerals we use that have originated in a conflict zone of the DRC, until such processes have been implemented, tested and evaluated, we are unable to attest to the origin of these Designated Minerals used in Eaton's products. As we complete our diligence in determining the origin of these Designated Minerals we will notify you of our results.

Please be assured that Eaton intends to remain in full compliance with the Act, and we commit to performing adequate due diligence into the sources of the Designated Minerals we use.

Thank you again for your inquiry.

Sincerely,



Dr. Heinz Huesmann
Product Stewardship Manager – Electrical Sector
Eaton Corporation