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Eaton Corporation
Innovation Center
26201 Northwestern Hwy.
Southfield, MI 48037

JAN 15 2002

WORKFORCE TRANSITION

January 15, 2002

James Houck
Michigan Department of Career Development
201 N. Washington Square – 5th Floor
Lansing, MI 48913

Dear Mr. Houck

In accordance with the Worker Adjustment and Retraining Notification (WARN) Act, this letter is to inform you of a mass layoff affecting at least 33% of Eaton's Innovation Center. The mailing address is:

Eaton Corporation
Innovation Center
26201 Northwestern Hwy.
Southfield, MI 48037

The permanent layoff of 57 employees represents 36% of the employee population of the business unit affected.

Employees will be notified sixty (60) days in advance in accordance with the WARN act as to their last day of employment scheduled for March 15, 2002.

If you have any questions, or if we may be of any assistance to you, please contact Maryalice Tomei, Human Resources Manager, at 248-354-6838.

Sincerely,

A handwritten signature in cursive script that reads "Craig A. Black".

Craig A. Black
Vice President and Corporate Technology Officer
Eaton Corporation

CAB/ch