



Automotive

Eaton Corporation
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April 13, 2006

To All Marshall Plant Salaried Employees:

Eaton Corporation's Torque Control Products Division Marshall Plant facility, located at 1101 West Hanover Street, Marshall, Michigan, 49068 will begin to restructure the salaried workforce in June 2006. This letter is intended to provide you with at least a 60 day written notice of this fact, to assure our compliance with the Federal Plant Closing Law (Public Law 100-379) and The Workers Adjustment and Retraining Notification Act of 1988 (WARN).

We are planning to reduce salaried headcount by three positions on June 15, 2006. The positions are tentatively in quality and manufacturing. We do not know at this time who the affected individuals will be because of potential opportunities within Eaton.

The impact of this decision on the Eaton community is significant, and as a member of the management team at Eaton, I want to assure you that every available option was carefully reviewed before the decision was made. Your commitment, involvement, and efforts as part of the Marshall Plant have been valued, and we know that this decision greatly affects both professional and personal lives. This is something we do not take lightly, and as the plan is implemented, we will be communicating closely with all of you to ensure as smooth a transition as possible. We will continue to support job search initiatives by working with local career transition firms, job retraining offices, unemployment offices and network with other Eaton facilities and local companies to identify potential employment opportunities.

We are committed to carrying out the current transition plan in a manner that is considerate of our employees and of those in our community. I would ask you to offer us the benefit of your valuable support, your continued professionalism, and your understanding during this time. As questions arise about the changes to come in the future, and about your role in these changes, please keep the lines of communication open. Every effort will be made to answer your questions completely and honestly.

Please feel free to contact me at (269) 789-3406 should there be further questions about this situation.

Sincerely,

Marie Williams
Manager, Human Resources

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