

The Depository Trust Company

IMPORTANT

B#: 0129-06

DATE: September 01, 2006

TO: All Participants

CATEGORY: Corporate Trust

FROM: Jaime Pineda

ATTENTION: Operations Manager

SUBJECT: Addition to the List of Direct Registration System (DRS)
Profile Modification

The following issue will be eligible for the Direct Registration System (DRS)/ Profile Modification System:

CUSIP	Description	Transfer Agent	LPA	Effective Date
278058102	Eaton Corporation	Mellon Investor	7800	9/11/06

All Participant Withdrawal-by-Transfer (WT) requests that do not specify a DRS indicator in the requests will default to a DRS book-entry position (an S transaction).

This issue will be identified with special indicators on the Eligible Corporate Securities File (ELISC) and (ELISCD) on CCF and the Eligible Securities Inquiry (GWIZ) on PTS.

For further information, please contact your Relationship Management representative