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Eaton Corporation
1111 Superior Avenue
Cleveland, OH 44114-2584
tel: 216 523-5000
fax: 216 523-4787

August 9, 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

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OFFICE OF THE SECRETARY

AUG 9 2002

**Re: Eaton Corporation
Sworn Statements Pursuant to Section 21(a)(1)
of the Securities Exchange Act of 1934**

Dear Mr. Katz:

Please find enclosed, pursuant to the Commission's Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, the sworn statements of Alexander M. Cutler and Richard H. Fearon, the Chairman and Chief Executive Officer and Executive Vice President – Chief Financial and Planning Officer, respectively, of Eaton Corporation.

We would appreciate your stamping the enclosed acknowledgement copy of this letter with the date and time of filing and returning it to the undersigned in the enclosed self-addressed, stamped envelope.

Should you have any questions regarding the enclosed sworn statements, please feel free to call me at (216) 523-4122.

Sincerely,



J. Robert Horst
Vice President and General Counsel

JRH:cab
Enclosures

Copy to: Alexander M. Cutler
Richard H. Fearon

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

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Date: August 9, 2002

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

J. Robert Horst
 Notary Public

My Commission Expires:

J. ROBERT HORST, Attorney
 NOTARY PUBLIC - STATE OF OHIO
 My commission has no expiration date.
 Section 147.03 R. C.