

Eaton Corporation Financial Highlights

For the year	1996	1995
Net sales	\$1,100	\$1,090
Net income	105	102
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Per common share		
Net income	\$1.05	\$1.02
Book value per share	1.05	1.02
Market price		
High	14.7	14.7
Low	10.0	10.0
Average number of common shares outstanding	100	100
At the year-end		
Working capital	\$1,000	\$1,000
Total assets	1,000	1,000
Shareholders' equity	1,000	1,000
Shareholders' equity per common share	\$28.00	\$28.00

Income in 1996 was reduced by pretax restructuring charges of \$50 million.