HIGHLIGHTS

Eaton Corporation

For the year	(a) 1993 Excluding Integration Charge	(a) 1993
[illegible]		
Net sales	$ 4,401	$ 4,401
Income before income taxes	317	262
Income before extraordinary item and cumulative effect of accounting changes	$ 214	$ 180
Extraordinary item	(7)	(7)
Cumulative effect of accounting changes		
Postretirement benefits other than pensions		
Income taxes		
Net income (loss)	$ 207	$ 173
Per Common Share		
Income before extraordinary item and cumulative effect of accounting changes	$ 3.06	$ 2.57
Extraordinary item	(.10)	(.10)
Cumulative effect of accounting changes		
Postretirement benefits other than pensions		
Income taxes		
Net income (loss)	$ 2.96	$ 2.47
Cash dividends paid		$ 1.15
Market price		
High		55 ⅞
Low		38 ⅛
Average number of Common Shares outstanding (in millions)		69.8

At the year-end	
Working capital	$ 679
Total debt	773
Shareholders' equity	1,105
Shareholders' equity per Common Share	$ 15.50

(a) Results for 1993 include a charge of $55 million before income taxes and [illegible] Share) for acquisition integration related to the January 1994 acquisition of Westinghouse Electric [illegible] Control Business Unit. The data excluding the charge is presented to demonstrate the results [illegible] charge. Also included in results for 1993 is a $7 million extraordinary loss for the redemption of [illegible]

(b) Information for 1992 has been restated to reclassify data previously [illegible] two-for-one stock split effective June 28, 1993.