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REPORT OF MANAGEMENT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

The management of Cooper Industries, Ltd ("Cooper") is responsible for establishing and maintaining adequate internal control over financial reporting Cooper's internal control system was designed to provide reasonable assurance to Cooper's management and Board of Directors regarding the preparation and fair presentation of published financial statements

Cooper management assessed the effectiveness of Cooper's internal control over financial reporting as of December 31, 2004 In making this assessment, it used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in *Internal Control - Integrated Framework* Based on our assessment we believe that, as of December 31, 2004, Cooper's internal control over financial reporting is effective based on those criteria

Cooper's independent registered public accounting firm has issued an audit report on our assessment of Cooper's internal control over financial reporting This report appears on Page F-2

H John Riley, Jr	Terry A Klebe	Jeffrey B Levos
Chairman and	*Senior Vice President and*	*Vice President and Controller*
Chief Executive Officer	*Chief Financial Officer*	*and Chief Accounting Officer*