EATON CORPORATION

FIVE-YEAR CONSOLIDATED FINANCIAL SUMMARY

For the year (Millions except for per share data)	*1994*	*1993*	*1992*	*1991*	*1990*
Net sales	$6,052	$4,401	$4,101	$3,659	$4,083
Income before extraordinary item and cumulative effect of accounting changes	333	180	140	74	179
Extraordinary item		(7)			
Cumulative effect of accounting changes					
Postretirement benefits other than pensions			(274)		
Income taxes			6		
Net income (loss)	333	173	(128)	74	179
Per Common Share					
Income before extraordinary item and cumulative effect of accounting changes	$ 4.40	$ 2.57	$ 2.03	$ 1.09	$ 2.53
Extraordinary item		(.10)			
Cumulative effect of accounting changes					
Postretirement benefits other than pensions			(3.97)		
Income taxes			.09		
Net income (loss)	4.40	2.47	(1.85)	1.09	2.53
Cash dividends paid	1.20	1.15	1.10	1.10	1.05
At the year-end					
Total assets	$4,682	$3,268	$3,220	$3,184	$3,140
Long-term debt	1,053	649	833	795	755
Total debt	1,089	773	882	927	815
Shareholders' equity	1,680	1,105	948	1,153	1,140

Results for 1994 reflect the acquisition of DCBU on January 31, 1994.

Income in 1993 was reduced by a $55 million acquisition integration charge related to the purchase of DCBU ($34 million after income tax credits, or $.49 per Common Share).

Income in 1993 was reduced by an extraordinary loss of $11 million for the redemption of debentures ($7 million after income tax credits, or $.10 per Common Share).

Income in 1991 was reduced by a restructuring charge of $39 million ($25 million after income tax credits, or $.38 per Common Share).