



Powering Business Worldwide

April 10, 2020

Dear Eaton Channel Partner,

We wanted to take this opportunity to provide you with an update on several topics related to the evolving COVID-19 pandemic.

First and foremost, we remain focused on the safety and well-being of all our employees, and we continue to operate our plants, sales offices, and other facilities with that goal being the number one priority.

Like many of you, Eaton is taking the necessary steps to balance our commitments to our shareholders, our employees, and our customers, and this includes a variety of cost-saving measures. To that end, we have initiated mandatory leaves of absence for all Eaton employees across our entire organization. We are doing this in a way that minimizes the impact on our ability to serve our customers and channel partners. For example, most of our field sales organization will be completing their leaves in late April and early May, so that we will be back in full force and ready to support you as we begin down the road back to normalcy.

Second, as a result of our focus on employee safety along with local, state, and country government mandates, we continue to experience intermittent and temporary plant closures. As we have said before, this is an extremely dynamic and fluid situation that makes it difficult to provide absolute insight into which product lines, plants, and part numbers will be impacted and for how long. We ask that you continue to work with our customer service and local field sales organizations to help you expedite and prioritize your immediate needs.

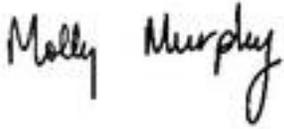
Third, we have been asked by many of you for an extension of monthly payment terms as a result of your customers not being able to receive our equipment or pay you in a timely fashion. We don't see a way in which we can offer these term extensions to only some of our distributors, and extending terms for all of our channel partners simply isn't a feasible option. If you have specific project-related challenges, please work with our sales and project management teams to identify hold and storage options for your business.

Fourth, we are beginning to see many drop shipment orders from our distribution centers to jobsites/end-customer facilities that are not currently open or manned. In these cases, the freight company has been returning materials back to Eaton's returns center or distribution centers. We don't believe this practice is in your or your customers' best interests, so we would ask that you please review drop shipment orders to ensure that materials are going to sites that can receive the shipment. If this is not possible, we ask that orders be redirected to your warehouses. By doing this, you will ensure that your business has the product to provide to the customer when possible, and you will also avoid additional fees related to restocking and

freight. Please work with our customer service teams to make any changes to drop shipments to ensure that you will have material available for your customer when it is needed.

Finally, we want to thank you for your ongoing efforts to serve our mutual customers while protecting the health and well-being of your employees. You are proving every day that we are an essential business and industry. We will get through this together, and as always, please let us know how we can help.

Regards,

Handwritten signature of Molly Murphy in black ink.

Molly Murphy
Senior Vice President
North American Sales

Handwritten signature of Matt Cleary in black ink.

Matt Cleary
Vice President
Channel