

March 1, 2019

Dear valued customer or channel partner,

I am writing to let you know that today we announced Eaton's intent to pursue a spin-off of our Lighting business, creating an independent, publicly traded company. We expect this transaction to be completed by the end of this year. Included in the spin-off are Eaton's Lighting business, our global Airport Lighting business, and our Mains Lighting and Intrusion Systems businesses that operate primarily in Europe and the Middle East. The Crouse-Hinds Industrial Lighting business and Life Safety Division's Emergency Lighting product lines in Europe, the Middle East and Africa will remain with Eaton.

We are excited about this announcement for several reasons. It better positions the Lighting business to respond to evolving industry and customer needs, it enables Lighting to compete more effectively across its diverse end-markets, and it enhances Eaton's ability to focus investments in its core businesses.

Over the next few months, we will be working to finalize the spin-off and ensure a seamless transition for our employees, customers and valued business partners. In the meantime, however, it's business as usual. Please rest assured that we will communicate with you about any changes occurring in the future that are important to you.

I hope you will join us in our excitement over this news and our enthusiasm for the future of Eaton and the Lighting business. Please contact me with any questions you have about this announcement or our ongoing business relationship.

Sincerely,



Kraig Kasler
President
Lighting Division, Eaton



Joe Melchiors
Vice President, Sales
Lighting Division, Eaton