

# THE T. EATON COMPANY LIMITED ("EATON'S")

## TO ALL FORMER EMPLOYEES AND CREDITORS OF EATON'S ("Class 1 Creditors")

To date, RSM Richter Inc. in its capacity as Liquidator of certain assets of Eaton's (the "Liquidator"), has issued seven dividends (the "Previous Dividends") totalling approximately \$115 million and representing 50% of Class 1 Creditor claims. By Order of the Ontario Superior Court of Justice dated December 22, 2006 (the "Order"), the Liquidator has been authorized to issue an eighth dividend (the "Eighth Dividend") to Class I Creditors in the amount of two cents on the dollar.

A number of dividend cheques have been either uncashed or returned to the Liquidator apparently because the Creditors have failed to provide their current mailing addresses. In order to deal with the situation, the Order provides that Class 1 Creditors who have not received one or more of the Previous Dividends who do not provide the Liquidator with a current mailing address on or before **5:00 p.m. (Toronto time) on July 13, 2007**, will **forfeit** their rights to all Previous Dividends and to the Eighth Dividend.

Class I Creditors may provide their current mailing address to the Liquidator by:

- Website: <https://eaton.rsmrichter.com> ;
- or
- Telephone hotline: (514) 934-8670 or 1-800-246-1125
- or
- Courier, personal delivery or facsimile addressed to:

The Liquidator  
c/o RSM Richter Inc., Liquidator of Distributionco Inc.  
200 King Street West  
Suite 1100, P.O. Box 48  
Toronto, Ontario M5H 3T4  
Attention: Gus Tertigas  
Fax: (416) 932-6200

A copy of the Order may be viewed on the Liquidator's website at [www.rsmrichter.com/restructuring/eaton.aspx](http://www.rsmrichter.com/restructuring/eaton.aspx).

# RSM! Richter

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