

January 30, 2009

Dear Valued Customer,

Eaton has completed the process of exiting the Furnace business formally known as Lindberg Engineering Co (Aust) P/L & Lindberg Hevi-Duty P/L, as part of this process Eaton has sold all its furnace assets to ALS Technologies Pty Ltd Bayswater, Victoria. This asset sale includes all drawings, bills of materials, supplier information, manufacturing equipment, tools and patterns. Effective 1/2/09 this transaction will be completed and ALS Technologies will be able to offer repair, maintenance and manufacturing services associated with Furnaces manufactured by Eaton Industries Pty Ltd.

ALS Technologies Pty Ltd is an Australian based manufacturer and supplier of industrial furnace equipment high temperature material, with a specialisation in vacuum furnaces and fluidised bed furnaces. The range of activities undertaken by ALS Technologies includes the supply of new and used furnace equipment, undertaking refurbishment and upgrades, providing service and technical advice, commissioning and start-up support, as well as offering spare parts and consumables.

ALS Technologies Pty Ltd contact details are:

ALS Technologies Pty Ltd
1/28 Sydney Road,
Bayswater Victoria, 3153
Australia
Tel: 03 9720 2844
Fax: 03 9738 1644
Email: als@technologies.com.au
Web: www.alstechnologies.com.au

Should you have any questions about the implications associated with the asset sale please do not hesitate to contact me on (02) 9693 4320.

Yours Faithfully,
Eaton Industries Pty Ltd



Conrad Gall
General Manager Engineering Services