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James L. Mason
Vice President - Public
and Community Affairs

October 19, 2001

Public Records Division
Federal Elections Commission
1325 K Street, N.W.
Washington, DC 20463

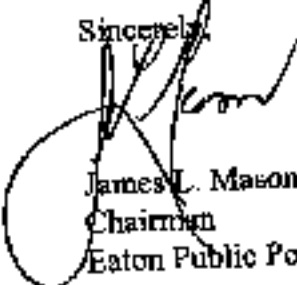
Dear Gentlemen:

**RE: Eaton Corporation Public Policy Association
FED ID: C00034827
Report for Period Covering 09/01/01 - 09/30/01
Report Due 10/20/01**

The enclosed report represents the activity undertaken by the Eaton Corporation Public Policy Association during this reporting cycle.

If you have any questions, please contact me at (216) 523-4452.

Sincerely,



James L. Mason
Chairman
Eaton Public Policy Association

JLM:mg
ENC. 1/0001
Enclosure

cc: Office of Secretary of State
Columbus, OH