



**A. Malachi Mixon, III**

Chairman of the Board and  
Chief Executive Officer

October 23, 2009

Mr. Alexander M. Cutler  
Chairman & CEO  
Eaton Corporation  
1111 Superior Avenue  
Cleveland, OH 44114

Dear Sandy:

Invacare Corporation is the world's largest manufacturer and distributor of durable medical equipment, with sales approaching two billion dollars. We deal with only the highest qualified suppliers worldwide. In addition, we are proud to have an active and strong diversity program whereby we actively seek to do business with minority and small businesses. We only give our business to those minority and small businesses that provide the highest quality of products and service.

Invacare is proud to have as one of our suppliers, Elsons International, Inc. We have come to trust and depend on the quality and service provided by Elsons and by Steven Williams, Elsons' Chief Executive Officer. I am proud to know Steve personally and find his character, integrity and community service to be of the highest caliber.

We encourage Eaton to consider Elsons and believe that as you expand your diversity initiatives, Elsons International is a company you can count on.

Sincerely,

A handwritten signature in black ink, appearing to read "Mal" with a stylized flourish.

AMM/djh

P.S. Sandy, Steve is a member of the President's Council and I have been helping him for several years.

**INVACARE CORPORATION**

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