

**PLEASE READ THIS LETTER CAREFULLY. IT CONTAINS
IMPORTANT INFORMATION ON THE STEPS YOU WILL NEED TO
TAKE PROMPTLY TO AVOID WITHHOLDING TAX BEING
DEDUCTED FROM FUTURE COOPER INDUSTRIES, LTD. DIVIDENDS
PAID TO YOU.**

Dear Shareholder,

Enclosed is your dividend check, confirmation of direct deposit or dividend reinvestment plan statement relating to the dividend declared by our Board of Directors to holders of record of Cooper Industries, Ltd. Class A common shares on February 27, 2009.

Your Cooper shares are registered directly with Cooper's transfer agent, Computershare Trust Company, N.A. ("Computershare"). Following is important information relating to dividends payable on Cooper's Class A common shares.

Cooper Industries, Ltd., a Bermuda company, has established tax residence in Ireland, and as such, dividends are considered Irish source income and Irish dividend withholding tax rules apply. Beginning with the dividend payable on April 1, 2009, dividends will be subject to an Irish withholding tax of 20% of the amount of each dividend unless you are a resident of a country that has signed a tax treaty with Ireland such as the United States or of a Member State of the European Communities (other than Ireland) (each such country or Member State, a "**relevant territory**") and you take one of the steps set forth in this letter. The vast majority of Cooper's shareholders are entitled to an exemption from Irish dividend withholding taxes. You need to review the information below and may need to take action to avoid Irish withholding tax on dividends. If you are entitled to an exemption but have not taken one of the steps set forth in this letter, you may be able to claim a refund of the tax withheld by completing the prescribed form and returning it to the Irish tax authorities. The relevant forms can be found at this link: <http://www.revenue.ie/en/tax/dwt/forms/index.html>

Shareholders who are not residents of a relevant territory are generally subject to Irish dividend withholding tax. There are limited exceptions, however, and if you are not a resident of a relevant territory you should consult your tax advisor. A list of relevant territories is included as Appendix 1 to this letter.

You will qualify for an exemption from Irish dividend withholding tax by taking the steps described below:

U.S. SHAREHOLDERS

- If you are a United States resident, you will be exempt from Irish tax withholding if you have provided IRS Form W-9 to Computershare. **If you have already provided your IRS Form W-9 to Computershare, as many shareholders have, no further action is required on your part to be exempt from Irish tax withholding.** If you have not provided IRS Form W-9 to Computershare, you can access the form at www-us.computershare.com and click on "Shareholder Services" and then "Printable Forms" or you can obtain the form by calling Computershare at the telephone number shown at the end of this letter. The Form W-9 should then be sent to Computershare at the address shown below so the form is received no later than May 23, 2009, to avoid withholding on the next quarterly dividend that is payable July 1, 2009.

SHAREHOLDERS IN A "RELEVANT TERRITORY" (OUTSIDE THE UNITED STATES)

Dividends Payable in 2009

- If you are a shareholder who is a resident of a relevant territory, other than the United States, and you held Cooper shares on or before January 1, 2009, we have obtained confirmation from the Irish tax authorities that you will not be subject to Irish dividend withholding tax for dividends paid during 2009.
- If you are a shareholder who is a resident of a relevant territory, other than the United States, and you acquired all of your Cooper shares after January 1, 2009, dividends paid by us during 2009 will only be exempt from Irish tax withholding if you complete the form titled "Composite Non-Resident Form V2". The relevant dividend tax withholding form can be found in the Investor Center of Cooper's website: www.cooperindustries.com/common/investorcenter/index.cfm. Please note that the form must be certified by the tax authority of the country in which you are a resident and allow for sufficient time to obtain such certification. The form must be provided to Computershare at the address shown below so the form is received no later than May 23, 2009 to avoid withholding on the next quarterly dividend.

Dividends Payable in 2010 and Thereafter

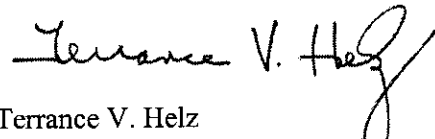
- If you are a shareholder who is resident in a relevant territory, other than the United States, whether or not you held Cooper shares on January 1, 2009, dividends paid by us in 2010 and thereafter will only be exempt from Irish tax withholding if you complete the form titled "Composite Non-Resident Form V2", as noted in the previous paragraph. The form must be sent to Computershare at the address shown below. This form needs to be received by Computershare no later than November 23, 2009 to ensure that Irish tax withholding is not applied to any dividend payable in 2010 or thereafter.

COMPUTERSHARE ADDRESS:

Computershare Trust Company, N.A.
250 Royall Street
Canton, MA 02021

Any questions you have regarding this matter should be directed to Computershare at 781-575-2725.

Very truly yours,



Terrance V. Helz
Associate General Counsel and Secretary

Appendix 1

Relevant Territories

AUSTRALIA	HUNGARY	PAKISTAN
AUSTRIA	ICELAND	POLAND
BELGIUM	INDIA	PORTUGAL
BULGARIA	ISRAEL	ROMANIA
CANADA	ITALY	RUSSIA
CHILE	JAPAN	SLOVAK REPUBLIC
CHINA	KOREA	SLOVENIA
CROATIA	LATVIA	SOUTH AFRICA
CYPRUS	LITHUANIA	SPAIN
CZECH REPUBLIC	LUXEMBOURG	SWEDEN
DENMARK	MALAYSIA	SWITZERLAND
ESTONIA	MALTA	REPUBLIC OF TURKEY, THE
FINLAND	MEXICO	UNITED KINGDOM
FRANCE	MACEDONIA	UNITED STATES
GEORGIA	NETHERLANDS	VIETNAM
GERMANY	NEW ZEALAND	ZAMBIA
GREECE	NORWAY	