

Profit Reconciliation
YTD 2005 vs. 2004
(\$ in Millions)

	<u>Fav(Unf)</u>
Net Sales	\$177.6
Gross Profit	(0.8)
SG&A	(1.2)
R&D	0.1
Other	(3.8) *
EBIT	<u>(\$5.7)</u>

*The change in other is primarily related to the \$3.7 million of impairment charges in March 2005 and \$0.5 million write off of debt acquisition costs in February 2005 associated with the Fourth Amendment to the Credit Facility and reduction in our borrowing capacity. These adjustments were added back to EBITDA.

