

Change in Selling, General and Administrative Expense
Second Quarter 2002 vs. 2001
(\$ in Millions)

	<u>Fav(Unf)</u>
Distribution Costs	\$ 0.3
Variable Administrative (Higher Incentive Compensation)	(1.7)
Insurance Premiums (Casualty, Property & Product)	(0.7)
Other	<u>(0.2)</u>
Total	<u>\$ (2.3)</u>

