

<ARTICLE> 5

<LEGEND>

This schedule contains summary financial information extracted from Pneumo Abex Corporation's Condensed Consolidated Balance Sheet and Statement of Earnings and is qualified in its entirety by reference to such financial statements

</LEGEND>

<RESTATED>

<CIK>

0000061113

<NAME>

PNEUMO ABEX CORPORATION

<MULTIPLIER>

1000000

<PERIOD-TYPE>

12-MOS

<FISCAL-YEAR-END>

DEC-31-1996

<PERIOD-START>

JAN-1-1996

<PERIOD-END>

DEC-31-1996

<CASH>

4

<SECURITIES>

0

<RECEIVABLES>

11

<ALLOWANCES>

0

<INVENTORY>

46

<CURRENT-ASSETS>

63

<PP&E>

29

<DEPRECIATION>

19

<TOTAL-ASSETS>

127

<CURRENT-LIABILITIES>

23

<BONDS>

85

<PREFERRED-MANDATORY>

0

<PREFERRED>

0

<COMMON>

0

<OTHER-SE>

58

<TOTAL-LIABILITY-AND-EQUITY>

127

<SALES>

103

<TOTAL-REVENUES>

103

<CGS>

57

<TOTAL-COSTS>

57

<OTHER-EXPENSES>

10

<LOSS-PROVISION>

0

<INTEREST-EXPENSE>

13

<INCOME-PRETAX>

24

<INCOME-TAX>

9

<INCOME-CONTINUING>

15

<DISCONTINUED>

0

<EXTRAORDINARY>

(1)

<CHANGES>

0

<NET-INCOME>

14

<EPS-PRIMARY>

0

<EPS-DILUTED>

0