

3. INVENTORIES

	DECEMBER 31,	
	1996	1995
Raw materials and supplies.....	\$34.0	\$32.8
Work-in-process.....	0.4	0.3
Finished goods.....	11.9	12.4
	<u>\$46.3</u>	<u>\$45.5</u>

	DECEMBER 31,	
	1996	1995
Land.....	\$ 0.4	\$ 0.4
Buildings.....	7.0	6.6
Machinery and equipment.....	20.8	19.3
Furniture and fixtures.....	0.6	0.6
Construction-in-progress.....	0.2	0.6
	29.0	27.5
Accumulated depreciation.....	(18.6)	(16.9)
	\$10.4	\$10.6

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5. INCOME TAXES