

C-3B

THE ROCKBESTOS COMPANY

Detail of Obsolescence Reserves & Extraordinary Reserves

DECEMBER, 1986

Obsolescence Reserves	Beginning Balance 12/1/86	Additions	Adjustments	Ending Balance 12/30/86
Raw Materials:	118		23	95
Work In Process:	216	23	27	212
Finished Goods:				
Obsolescence	314	241		555
Discontinued	437		240	197
Short Lengths	83		29	54
Specials	4	2		6
Surplus Stock	10		4	6
BX Obsolescence Reserve	270		47	223
Total	1,452	266	370	1,348

Extraordinary Reserves	Beginning Balance 12/1/86	Additions	Reductions	Ending Balance ~~11/30/86~~ 12/31
WPPSS Chargeback	170			170
Troutman Returns & Allowance	140			140
EG Returns & Allowances	65			65
Open Orders Below STD Cost	21	12		33
Collier Discrimination Claim	50			50
Niagara Mohawk R & A	53			53
Asbestos Lawsuit Reserve	115	35		150
Prout Lawsuit	15			15
Bishop Tiernan Lawsuit	5	2		7
Texas Sales Tax Audit	0	40		40
Total	634	89		723