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including the cost of relocating people, transferring equipment and maintaining buildings held for sale. We also recorded charges of $8 on the sale of production equipment and to recognize impairment of a former warehouse facility that was vacated in connection with our restructuring activities and is now being held for sale. As discussed below, we reduced accruals relating to certain restructuring initiatives because we determined, following certain plan modifications, that recorded estimates exceeded the amounts necessary to complete the remaining restructuring activities. The most significant reversal related to our Lugoff, South Carolina commercial vehicle facility. Closure of the facility was announced in 2002 as a result of our loss of business at this facility; we recorded restructuring charges of $18 at that time. During the third quarter of 2003, we modified our plans and announced the closure of our Montgomery, Alabama commercial vehicle facility and the relocation of most of the manufacturing and assembly activities currently performed at Montgomery to our Lugoff facility. As a result of the decision to move the Montgomery operation to Lugoff, we reversed $16 of the $18 charge taken in 2002 for the Lugoff closure and recognized a $6 restructuring charge related to the Montgomery facility closure. During 2003, the adjustment of accruals determined to be in excess of remaining requirements totaled $27. On a net basis, restructuring provisions and adjustments resulted in a pre-tax charge of $7 in 2003. Separately, we credited pre-tax gains of $4 that resulted from the sale of impaired assets to restructuring expense in 2003.

The following summarizes the restructuring charges and activity for all restructuring programs recorded in the last three years:

	Employee Termination Benefits	Long-Lived Asset Impairment	Exit Costs	Total
Balance at December 31, 2000	$ 93	$ 0	$ 20	$ 113
Activity during the year				
Charges to expense	171	166	53	390
Cash payments	(58)		(20)	(78)
Write-off of assets		(166)		(166)
Balance at December 31, 2001	$206	$ 0	$ 53	$ 259
Activity during the year				
Charges to expense	101	20	86	207
Cash payments	(67)		(75)	(142)
Write-off of assets		(20)		(20)
Transfers of balances	(59)			(59)
Balance at December 31, 2002	181	0	64	245
Activity during the year				
Charges to expense	**9**	**8**	**17**	**34**
Adjustments of accruals	**(16)**		**(11)**	**(27)**
Cash payments	**(93)**		**(52)**	**(145)**
Write-off of assets		**(8)**		**(8)**
Balance at December 31, 2003	**$ 81**	**$ 0**	**$ 18**	**$ 99**

The transfers of balances involve accruals related to curtailment or settlement of pension and postretirement healthcare or to probable liabilities under workers' compensation and similar programs,