PLAINTIFF'S
EXHIBIT
TPI-499

TYLER CORP. GROUP

TAX WORKPAPERS

5/14/90

CONFIDENTIAL
T-58273

TYLER CORP.

TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
101	PETTY CASH	100		1999	1999		1999			1999
103	CASH-CITIBANK-OPERATING	100		272711	13307		13307			13307
106	CASH-NCNB (TX)	100		8424	28004		28004			28004
107	CASH-CONTINENTAL BANK	100		19222						
108	CASH-INTERFIRST-GENERAL	100		33706	501507		501507			501507
110	CULLEN/FROST-PETTY CASH	100		3065	2952		2952			2952
113	CASH-INTERFIRST-PAYROLL	100		1718	49934		49934			49934
SCH.L, 1	CASH	100	*	340845	597703	- 0 -	597703		- 0 -	597703
123	ACCTS REC-TRADE & OTHER	102		167364	26000		26000			26000
124	ACCTS REC-EMPLOYEES	102		9117	13816		13816			13816
SCH.L, 2a	ACCOUNTS RECEIVABLE	102	*	176481	39816	- 0 -	39816		- 0 -	39816
131	PREPAYMENTS	112	011	147059	120411		120411			120411
	OTHER PREPAIDS	112	011	147059	120411	- 0 -	120411		- 0 -	120411

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE	BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
SCH.L, 6	OTHER CURRENT ASSETS	112 *	147059	120411	- 0 -	120411		- 0 -	120411
140	INTERCO DEBENTURES REC	118	00175087319	94087319		94087319			94087319
141	ACCTS RECEIVABLE-INTERCO	118	001 2147157	426887		426887			426887
143	ADVANCES REC-INTERCOMPANY	118	00112484679						
	INTERCOMPANY ACCOUNTS	118	00189719155	94514206	- 0 -	94514206		- 0 -	94514206
144	INVEST-TYLER PIPE IND, IN	118	002 933929	8166945		8166945			8166945
145	INVESTMENT IN TCC, INC.	118	002 582200						
148	ATLAS POWDER COMPANY	118	002 3881333						
149	TYLER HOLDING CO.	118	002 1000						
150	INVEST-TYLER THREE, INC.	118	002	1000		1000			1000
	INVESTMENT IN SUBS	118	002 5398462	8167945	- 0 -	8167945		- 0 -	8167945
170	INVESTMENT-TBT	118	003 477772						
	OTHER INVESTMENTS	118	003 477772	- 0 -	- 0 -	- 0 -		- 0 -	- 0 -

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
SCH.L, 9	OTHER INVESTMENTS	118	*	95595389	102682151	- 0 -	102682151		- 0 -	102682151
165	OFFICE EQUIPMENT AND FURN	120		1269218	1266416		1266416			1266416
167	LEASEHOLD IMPROVEMENTS	120		1221974	1221974		1221974			1221974
SCH.L, 10a	BLDGS & FIXED DEPRECIABLE ASSETS	120	*	2491192	2488390	- 0 -	2488390		- 0 -	2488390
168	DEPR TO DATE-OFFICE F&E	122		-824854	-856363		-856363			-856363
169	AMORT TO DATE-L/H IMP	122		-1043750	-1142860		-1142860			-1142860
SCH.L, 10b	ACCUMULATED DEPRECIATION	122	*	-1868604	-1999223	- 0 -	-1999223		- 0 -	-1999223
190	PAID UP SCP	134	001	102065	102065		102065			102065
192	CASH SURRENDER VALUE-JFMC	134	001	218000	218000		218000			218000
193	CASH SURRENDER VALUE-SCP	134	001	1323521	1328497		1328497			1328497
	CSV-OFF LIFE INS (NET)	134	001	1643586	1648562	- 0 -	1648562		- 0 -	1648562

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
194	CORPORATE WITHHOLDING-SCP	134	002	-11762	-14413		-14413			-14413
196	POLICY LOANS-SCP	134	002	-1098298	-1103274		-1103274			-1103274
	SCP (NET)	134	002	-1110060	-1117687	- 0 -	-1117687		- 0 -	-1117687
171	INV IN NON-AFFIL CO.	134	009	50100	50100		50100			50100
176	DEFERRED TRANSITION LOSS	134	009	883989	878171		878171			878171
199	OTHER	134	009	734523	311570		311570			311570
	MISCELLANEOUS	134	009	1668612	1239841	- 0 -	1239841		- 0 -	1239841
121A	NOTES RECEIVABLE	134	011	1069000						
122A	INTEREST RECEIVABLE	134	011	13787						
	NOTES RECEIVABLE	134	011	1082787	- 0 -	- 0 -	- 0 -		- 0 -	- 0 -
SCH.L, 14	OTHER ASSETS	134	*	3284925	1770716	- 0 -	1770716		- 0 -	1770716
	TOTAL ASSETS	********		100167287	105699964	- 0 -	105699964		- 0 -	105699964

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
205	ACCOUNTS PAYABLE-TRADE	200		-397072	-30433		-30433			-30433
SCH.L, 16	ACCOUNTS PAYABLE	200	*	-397072	-30433	- 0 -	-30433		- 0 -	-30433
243	SALARIES PAYABLE	204	001	15351						
	ACCRUED WAGES	204	001	15351	- 0 -	- 0 -	- 0 -		- 0 -	- 0 -
233	INTEREST PAYABLE	204	002	-1548905	-60000		-60000			-60000
	ACCRUED INTEREST	204	002	-1548905	-60000	- 0 -	-60000		- 0 -	-60000
236	ATTORNEY FEES PAYABLE	204	003	-62219	-72142		-72142			-72142
	ACCRUED LEGAL	204	003	-62219	-72142	- 0 -	-72142		- 0 -	-72142
237	ACCTG & AUDIT FEES PAYABL	204	004	-135660	1244		1244			1244
	ACCRUED ACCTG & AUDIT	204	004	-135660	1244	- 0 -	1244		- 0 -	1244

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE	BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
234	PENSION PLAN PAYABLE	204 007	-31440	-18490		-18490			-18490
	ACCRUED PENSION	204 007	-31440	-18490	- 0 -	-18490		- 0 -	-18490
210	S & I PLAN W/H FROM EMP.	204 009	-123220	183164		183164			183164
211	FICA TAXES W/H FROM EMPLO	204 009	-770889	-826252		-826252			-826252
213	F I T WITHHELD/EMPLOYEES	204 009	-6008608	-6261418		-6261418			-6261418
215	PAYROLL TAXES PAID	204 009	6667812	7075512		7075512			7075512
	ACCRUED EMPLOYEE DEDUCTS	204 009	-234905	171006	- 0 -	171006		- 0 -	171006
231	TAXES PAYABLE	204 010	-182930	-181785		-181785			-181785
232	BANK FEES PAYABLE	204 010	-411491	-380993		-380993			-380993
235	STCKHLDR/PUB REL PAYABLE	204 010	-87845	-107438		-107438			-107438
238	RGRTR/TFR AGENT FEES PAY	204 010	-592	-9967		-9967			-9967
239	PROF CONSULTANT FEES PAY	204 010	-47265	-49436		-49436			-49436
240	DUE TO C&H PAYABLE	204 010		-90003		-90003			-90003
242	DIRECTOR'S FEES PAYABLE	204 010	-44750						
244-00	PENSION BENE. OBLIG.	204 010	-142936	-168142		-168142			-168142
244-01	SERP PAYABLE	204 010	-17369	-17369		-17369			-17369
244-02	PBO-SERP	204 010	-815700	-837186		-837186			-837186

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
248	SCP BENEFICIARY LIABILITY	204	010	-288985	-277095		-277095			-277095
249	OTHER PAYABLES	204	010	-88322	-51079		-51079			-51079
269	OTHER LIABILITIES	204	010	-7746	84387		84387			84387
270-04	ACCRUAL FOR COST & EXP	204	010	-600000						
270-07	ASSET RESERVE	204	010	-662354	-662354		-662354			-662354
270-08	NY STOCK EXCHANGE FEE-T3	204	010		-150000		-150000			-150000
270-10	PAYABLE TO RELIANCE HOLOG	204	010		-116893		-116893			-116893
270-11	PHANTOM STOCK	204	010	-240000						
270-12	ACCRUED MERGER COSTS	204	010	-159943	-159943		-159943			-159943
270-13	ACCRUED ATLAS T/A COSTS	204	010	-3912168						
270-14	ACCRUED RESTRUCTURING	204	010	-2600000	-1489192		-1489192			-1489192
270-15	ACCRUED T-3 COSTS	204	010		-100000		-100000			-100000
272	STOCK OPTION EXPENSE	204	010	-664824						
	MISC ACCRUALS	204	010	-10975220	-4764488	- 0 -	-4764488		- 0 -	-4764488
270	TIGI RESERVE	204	013	-432962	-12575		-12575			-12575
	OUTSTANDING LOSS RESERVES	204	013	-432962	-12575	- 0 -	-12575		- 0 -	-12575

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
				-13405960						
	OTHER CURRENT LIABILITIES	204	*		-4755445	- 0 -	-4755445		- 0 -	-4755445
251	F I T PAYABLE	206	001	-2618805	-2977942		-2977942			-2977942
	FEDERAL INCOME TAX	206	001	-2618805	-2977942	- 0 -	-2977942		- 0 -	-2977942
	ACCRUED FEDERAL INCOME TAX	206	*	-2618805	-2977942	- 0 -	-2977942		- 0 -	-2977942
SCH.L, 18	OTHER CURRENT LIABILITIES	***		-16024765	-7733387	- 0 -	-7733387		- 0 -	-7733387
263	REVOLVING CREDIT	212		-33000000						
				-33000000						
SCH.L, 20	MTGS, NOTES PAYABLE MORE THAN 1 YR	212	*		- 0 -	- 0 -	- 0 -		- 0 -	- 0 -

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
271	DEFERRED FED INCOME TAX	214	001	-6019162	331177		331177			331177
	DEFERRED TAXES	214	001	-6019162	331177	- 0 -	331177		- 0 -	331177
SCH.L, 21	OTHER LIABILITIES	214	*	-6019162	331177	- 0 -	331177		- 0 -	331177
293	COMMON STOCK-$.10PAR VALU	218		-213372	-212527		-212527			-212527
SCH.L, 22b	CAPITAL STOCK-COMMON	218	*	-213372	-212527	- 0 -	-212527		- 0 -	-212527
295	CONTRIBUTED CAPITAL	220	001	-52354368	-49080447		-49080447			-49080447
	PAID-IN CAPITAL	220	001	-52354368	-49080447	- 0 -	-49080447		- 0 -	-49080447
SCH.L, 23	PAID-IN OR CAPITAL SURPLUS	220	*	-52354368	-49080447	- 0 -	-49080447		- 0 -	-49080447

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
292	EQUITY IN EARNINGS	224		-26366000	-53738243		-53738243			-53738243
296	RETAINED EARNINGS	224		-57549554	-78420780		-78420780			-78420780
296A	NET INCOME	224		5305246	-899315		-899315			-899315
297	DIVIDENDS	224		233844424	234262460		234262460			234262460
298	DIVIDENDS PAID BY SUBS	224		-150178469	-150178469		-150178469			-150178469
SCH.L, 25	RETAINED EARNINGS-UNAPPROPRIATED	224	*	5055647	-48974347	- 0 -	-48974347		- 0 -	-48974347
299	TREASURY STOCK	228		2785805						
SCH.L, 26	COST OF TREASURY STOCK	228	*	2785805	- 0 -	- 0 -	- 0 -		- 0 -	- 0 -
	TOTAL LIABILITIES	********		-100167287	-105699964	- 0 -	-105699964		- 0 -	-105699964

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
301	INTEREST INCOME	306	001	-30285	-28667		-28667	MJE 004	-19942	-48609
301-04	INTEREST INCOME-OTHER	306	001	-177740	-356795		-356795			-356795
	OTHER INTEREST	306	001	-208025	-385462	- 0 -	-385462		-19942	-405404
P.1, L 5	OTHER INTEREST	306	*	-208025	-385462	- 0 -	-385462		-19942	-405404
302	RENTAL INCOME-TBT	308						MJE 005	-1720202	-1720202
P.1, L 6	GROSS RENTS	308	*	- 0 -	- 0 -	- 0 -	- 0 -		-1720202	-1720202
310-00	GAIN ON DISPOSAL	314		148	-905		-905			-905
P.1, L 8	CAPITAL GAINS	314	*	148	-905	- 0 -	-905		- 0 -	-905
309	OTHER INCOME	318	003	-1000000				ROUNDING	1	1
TAX318.003	MISCELLANEOUS	318	003					MJE 017	-16665	-16665
	MISCELLANEOUS	318	003	-1000000	- 0 -	- 0 -	- 0 -		-16664	-16664

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
P.1, L 10	OTHER INCOME	318	*	-1000000	- 0 -	- 0 -	- 0 -		-16664	-16664
TAX414	OFFICERS COMPENSATION	414						TJE 001	2525357	2525357
P.1, L 12	OFFICERS COMPENSATION	414	*	- 0 -	- 0 -	- 0 -	- 0 -		2525357	2525357
401	SALARIES	416		658000	669583		669583	MJE 021	600000	477406
								MJE 018	76400	
								TJE 001	-868577	
402	SALARIES-AUTO ALLOWANCE	416			22512		22512	TJE 001	-22512	
403	RETIREMENT SUPPLEMENT	416		14259						
P.1, L 13c	SALARIES AND WAGES	416	*	672259	692095	- 0 -	692095		-214689	477406
435	REPAIRS AND MAINTENANCE	418		2180	1385		1385			1385
469	REPAIRS & MAINTENANCE	418		3937	4605		4605			4605
P.1, L 14	REPAIRS	418	*	6117	5990	- 0 -	5990		- 0 -	5990

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
432	AUTO-RENTAL	422		2516	2283		2283			2283
433	PARKING	422		33188	41877		41877			41877
461	RENT	422		255189	258876		258876	MJE 020	58000	316876
462	LEASE/MAINTENCE	422		23488	20151		20151	MJE 014	-58	20093
P.1, L 16	RENTS	422	*	314381	323187	- 0 -	323187		57942	381129
500	PROV FOR FED INC TAXES	423		-500912	966193		966193	TJE 003	-6284	959909
AUTO423	FEDERAL INCOME TAX	423						MJE 022	-959909	-959909
	FEDERAL INCOME TAX	423	*	-500912	966193	- 0 -	966193		-966193	- 0 -
415	PAYROLL TAXES	424	002	22955	69337		69337			69337
	PAYROLL	424	002	22955	69337	- 0 -	69337		- 0 -	69337
492	TAXES-OTHER	424	004		14900		14900			14900
	FRANCHISE	424	004	- 0 -	14900	- 0 -	14900		- 0 -	14900

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
	TAXES	424	*	22955	84237	- 0 -	84237		- 0 -	84237
P.1, L 17	TAXES	***		-477957	1050430	- 0 -	1050430		-966193	84237
TAX427	ENVIRONMENTAL TAX	427						TJE 003	6284	6284
P.1, L 22	ENVIRONMENTAL TAX	427	*	- 0 -	- 0 -	- 0 -	- 0 -		6284	6284
497	INTEREST EXPENSE	428		813878	1677766		1677766	MJE 005	1515462	3193596
								MJE 010	368	
P.1, L 18	INTEREST	428	*	813878	1677766	- 0 -	1677766		1515830	3193596
485	DONATIONS	430		6634	5100		5100	TJE 002	-5100	
	CONTRIBUTIONS	430	*	6634	5100	- 0 -	5100		-5100	- 0 -

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
TAX430.70	SAM HOUSTON HIGH	430	070					TJE 002	100	100
	SAM HOUSTON HIGH	430	070	- 0 -	- 0 -	- 0 -	- 0 -		100	100
TAX430.71	AMERICAN PRODUCTIVITY CTR	430	071					TJE 002	5000	5000
	AMERICAN PRODUCTIVITY CTR	430	071	- 0 -	- 0 -	- 0 -	- 0 -		5000	5000
	CONTRIBUTIONS	430	*	6634	5100	- 0 -	5100		- 0 -	5100
P.1, L 19	CONTRIBUTIONS	***		6634	5100	- 0 -	5100		- 0 -	5100
481	DEPRECIATION	434		20627	35064		35064			35064
482	AMORTIZATION	434		103917	123041		123041	MJE 005	-22448	2882
								MJE 012	-97711	
P.1, L 21b	DEPRECIATION	434	*	124544	158105	- 0 -	158105		-120159	37946

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
405	SAVINGS & INVESTMENT PLAN	440		671968	630776		630776			630776
406	PENSION EXPENSE-SCP	440		26464	31023		31023	MJE 003	-31023	
407	SERP EXPENSE	440			46417		46417	MJE 019	-21485	24932
408	PENSION EXPENSE	440		-19428	-12950		-12950	MJE 001	12950	
P.1, L 24	PENSION PLANS	440	*	679004	695266	- 0 -	695266		-39558	655708
482A	AMORTIZATION	443						MJE 012	4558	4558
P.1, L 26	AMORTIZATION	443	*	- 0 -	- 0 -	- 0 -	- 0 -		4558	4558
310E	SEVERANCE PAY	444						MJE 016	25797	25797
310F	CONSULTING AGREEMENTS	444						MJE 010	14264	14264
	OTHER DEDUCTIONS	444	*	- 0 -	- 0 -	- 0 -	- 0 -		40061	40061
463	OFFICE SUPPLIES & EXPENSE	444	001	28440	24004		24004			24004
	SUPPLIES	444	001	28440	24004	- 0 -	24004		- 0 -	24004

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
451	LEGAL SERVICES	444	002	-48226	88497		88497	MJE 007	119	88616
452	ACCOUNTING SERVICES	444	002	115097	181680		181680			181680
453	REGISTRAT'N & TRANSF AGEN	444	002	22129						
459	OTHER PROFESSIONAL FEES	444	002	141774	100440		100440			100440
	LEGAL & PROFESSIONAL	444	002	230774	370617	- 0 -	370617		119	370736
493-01	BUSINESS MEALS	444	003	5598	6825		6825	MJE 009	-1365	5460
493-02	DALLAS COWBOY TICKETS	444	003	8209	6695		6695	MJE 008	-6695	
493-04	ENTERTAINMENT-CLUBS	444	003	9210	11978		11978	MJE 009	-2396	9582
493-06	ENTERTAINMENT-OTHER	444	003	8679	16564		16564	MJE 009	-3312	13252
494	TRAVEL	444	003	138553	69152		69152			69152
	TRAVEL & ENTERTAINMENT	444	003	170249	111214	- 0 -	111214		-13768	97446
465	HEAT, LIGHT, WATER & POWE	444	004	13405	16606		16606			16606
467	TELEPHONE & TELEGRAPH	444	004	17921	24703		24703			24703
	UTILITIES	444	004	31326	41309	- 0 -	41309		- 0 -	41309

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE	BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
499	INTERCO INT CHARGE TO SUB	444 005	-4292868	-629615		-629615			-629615
	INTERCO CHARGES & CREDITS	444 005	-4292868	-629615	- 0 -	-629615		- 0 -	-629615
417	GROUP HOSP INS PLAN	444 008	33240	7639		7639			7639
491	INSURANCE-GENERAL	444 008	81746	90827		90827			90827
498-06	PHANTOM STOCK	444 008	240000	6272		6272	MJE 006	240000	98272
							TJE 001	-148000	
498-07	ACCRD ATLAS TRANS. COSTS	444 008	3912168						
498-08	RESTRUCTURING CHARGE	444 008	2200000						
	INSURANCE	444 008	6467154	104738	- 0 -	104738		92000	196738
483	ASSN DUES & MEMBERSHIPS	444 009	42	1976		1976			1976
488	SUBSCRIPTIONS AND BOOKS	444 009	12149	9928		9928			9928
488-02	BOOKS	444 009	4324	3927		3927			3927
	DUES & SUBSCRIPTIONS	444 009	16515	15831	- 0 -	15831		- 0 -	15831

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
421	SALARY CONTINUATION PLAN	444	010	-141358	-483		-483	MJE 002	483	11889
								MJE 013	11889	
429	OTHER EMPLOYEE COSTS	444	010	19023	15771		15771			15771
434	FUEL & OIL	444	010	4496	1155		1155			1155
441	STKHLDR & PUBLIC RELATION	444	010	182742	279120		279120			279120
471	POSTAGE	444	010	4278	4285		4285			4285
473	DELIVERY SERVICE	444	010	5588	4400		4400			4400
475	CONTRACT LABOR	444	010	18531	22367		22367			22367
479	OTHER	444	010	12156	17416		17416			17416
484	DIRECTORS FEES	444	010	60710	55000		55000			55000
486	SEMINARS,CONF&MEETINGS	444	010	12698	23449		23449			23449
487	STOCK EXCHANGE FEES	444	010	10409	13562		13562			13562
489	S E C FILINGS	444	010	-18538	5639		5639			5639
490	MISCELLANEOUS EXPENSE	444	010	303589	-12586		-12586			-12586
490-01	MISC EXP-SARS	444	010					MJE 015	1109286	1109286
498	PROVISION FOR COSTS & EXP	444	010	34806	73920		73920	MJE 011	420387	494307
	MISCELLANEOUS	444	010	509130	503015	- 0 -	503015		1542045	2045060

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE	BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS OR (CR)	TAX RETURN BALANCE 05/14/90
TAX444.011	NON-QUALIFIED STOCK OPTS.	444 011					MJE 015	1841285	355017
							TJE 001	-1486268	
	NON-QUALIFIED STOCK OPTS.	444 011	- 0 -	- 0 -	- 0 -	- 0 -		355017	355017
P.1, L 26	OTHER DEDUCTIONS	444 *	3160720	-5120887	- 0 -	-5120887		2015474	-3105413
	TOTAL PAGE ONE	********	4091703	-899315	- 0 -	-899315		3028038	2128723

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
AUTO600	FEDERAL INCOME TAX	600						MJE 022	959909	959909
M-1, L 2	FEDERAL INCOME TAX	600	*	- 0 -	- 0 -	- 0 -	- 0 -		959909	959909
TAX604.011	ANNUITY INCOME	604	011					MJE 017	16665	16665
	ANNUITY INCOME	604	011	- 0 -	- 0 -	- 0 -	- 0 -		16665	16665
TAX604.012	IMPUTED INTEREST DIFF.	604	012					MJE 004	19942	19942
	IMPUTED INTEREST DIFF.	604	012	- 0 -	- 0 -	- 0 -	- 0 -		19942	19942
TAX604.016	TAX BENEFIT TRANSFER	604	016					MJE 005	227188	227188
	TAX BENEFIT TRANSFER	604	016	- 0 -	- 0 -	- 0 -	- 0 -		227188	227188
M-1, L 4	TAXABLE INC NOT ON BOOKS	604	*	- 0 -	- 0 -	- 0 -	- 0 -		263795	263795

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
TAX606	BK/TX DIFF-DEPRECIATION	606						MJE 012	93153	93153
M-1, L 5a	BOOK OVER TAX DEPRECIATION	606	*	- 0 -	- 0 -	- 0 -	- 0 -		93153	93153
TAX618.006	SPORTING EVENT TICKETS	618	006					MJE 008	6695	6695
	SPORTING EVENT TICKETS	618	006	- 0 -	- 0 -	- 0 -	- 0 -		6695	6695
TAX618.009	PENSION EXPENSE	618	009					MJE 001	-12950	18073
								MJE 003	31023	
	PENSION EXPENSE	618	009	- 0 -	- 0 -	- 0 -	- 0 -		18073	18073
TAX618.043	BUS MEALS & ENTERTAINMENT	618	043					MJE 009	7073	7073
	BUS MEALS & ENTERTAINMENT	618	043	- 0 -	- 0 -	- 0 -	- 0 -		7073	7073
TAX618.050	NON-DEDUCTIBLE LEASE PMT	618	050					MJE 014	58	58
	NON-DEDUCTIBLE LEASE PMT	618	050	- 0 -	- 0 -	- 0 -	- 0 -		58	58

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE		BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
TAX638.017	CONSULTING AGREEMENTS	638	017					MJE 010	-14632	-14632
	CONSULTING AGREEMENTS	638	017	- 0 -	- 0 -	- 0 -	- 0 -		-14632	-14632
TAX638.036	SALARY CONTINUATION PLAN	638	036					MJE 002	-483	-12372
								MJE 013	-11889	
	SALARY CONTINUATION PLAN	638	036	- 0 -	- 0 -	- 0 -	- 0 -		-12372	-12372
TAX638.037	SEVERANCE PAY	638	037					MJE 016	-25797	-25797
	INTEREST RESERVE	638	037	- 0 -	- 0 -	- 0 -	- 0 -		-25797	-25797
TAX638.040	CAPITALIZED LEGAL COSTS	638	040					MJE 007	-119	-119
	CAPITALIZED LEGAL COSTS	638	040	- 0 -	- 0 -	- 0 -	- 0 -		-119	-119
TAX638.050	WORKMAN'S COMP	638	050					MJE 011	-420387	-420387
	WORKMAN'S COMP	638	050	- 0 -	- 0 -	- 0 -	- 0 -		-420387	-420387

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE	BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
TAX638.070	RENT	638 070					MJE 020	-58000	-58000
	RENT	638 070	- 0 -	- 0 -	- 0 -	- 0 -		-58000	-58000
TAX638.071	BONUSES	638 071					MJE 018	-76400	-76400
	BONUSES	638 071	- 0 -	- 0 -	- 0 -	- 0 -		-76400	-76400
TAX638.073	SARS	638 073					MJE 015	-1109286	-1109286
	SARS	638 073	- 0 -	- 0 -	- 0 -	- 0 -		-1109286	-1109286
TAX638.75	SALARIES	638 075					MJE 021	-600000	-600000
	SALARIES	638 075	- 0 -	- 0 -	- 0 -	- 0 -		-600000	-600000
	OTHER TAX DEDUCTIONS NOT ON BOOKS	638 *	- 0 -	- 0 -	- 0 -	- 0 -		-4398278	-4398278

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TAX RETURN LINE OR G/L ACCT NUMBER	DESCRIPTION	TAX RETURN CODE	BOOK BALANCE 12/31/89	PRELIMINARY BOOK BALANCE 05/14/90	BOOK ADJUSTMENTS	ADJUSTED BOOK BALANCE 05/14/90	TAX ADJUSTMENTS ENTRY	TAX ADJUSTMENTS DR (CR)	TAX RETURN BALANCE 05/14/90
M-1, L 8	OTHER TAX DEDUCTIONS NOT ON BOOKS	***	- 0 -	- 0 -	- 0 -	- 0 -		-4398278	-4398278
	TOTAL SCHEDULE M-1	********	- 0 -	- 0 -	- 0 -	- 0 -		-3028037	-3028037

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TYLER CORPORATION
TAX RECLASSIFICATIONS
05/14/90

GENERAL LEDGER ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	ASSETS	LIABILITIES	INCOME	EXPENSE	SCH M-1
	* TJE 1 *							
TAX414	OFFICERS COMPENSATION	2525357.00					2525357.00	
401	SALARIES		868577.00				-868577.00	
402	SALARIES-AUTO ALLOWANCE		22512.00				-22512.00	
TAX444.011	NON-QUALIFIED STOCK OPTS.		1486268.00				-1486268.00	
498-06	PHANTOM STOCK		148000.00				-148000.00	
	TO SEPARATELY STATE OFFICER COMPENSATION							
	* TJE 2 *							
485	DONATIONS		5100.00				-5100.00	
TAX430.70	SAM HOUSTON HIGH	100.00					100.00	
TAX430.71	AMERICAN PRODUCTIVITY CTR	5000.00					5000.00	
	TO DETAIL CONTRIBUTIONS FOR THE TAX RETURN							
	* TJE 3 *							
TAX427	ENVIRONMENTAL TAX	6284.00					6284.00	
500	PROV FOR FED INC TAXES		6284.00				-6284.00	
	TO RECLASS ENVIRONMENTAL TAX FROM FEDERAL INCOME TAX							
		2536741.00	2536741.00	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -

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GENERAL LEDGER ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	ASSETS	LIABILITIES	INCOME	EXPENSE	SCH M-1
	* MJE 1 *							
TAX618.009	PENSION EXPENSE		12950.00					-12950.00
408	PENSION EXPENSE	12950.00					12950.00	
	TO SCHEDULE BOOK PENSION EXPENSE IN EXCESS OF TAX							
	* MJE 2 *							
421	SALARY CONTINUATION PLAN	483.00					483.00	
TAX638.036	SALARY CONTINUATION PLAN		483.00					-483.00
	TO SCH M THE EXCESS OF INCREASE IN CSV OVER PREMIUMS							
	* MJE 3 *							
TAX618.009	PENSION EXPENSE	31023.00						31023.00
406	PENSION EXPENSE-SCP		31023.00				-31023.00	
	TO SCH M FAS 87 ACCRUAL NOT DEDUCTIBLE FOR TAX							
	* MJE 4 *							
TAX604.012	IMPUTED INTEREST DIFF.	19942.00						19942.00
301	INTEREST INCOME		19942.00			-19942.00		
	BK/TAX DIFFERENCE IMPUTED INTEREST TYLER AVIATION SALE							
	* MJE 5 *							
497	INTEREST EXPENSE	1515462.00					1515462.00	
302	RENTAL INCOME-TBT		1720202.00			-1720202.00		
TAX604.016	TAX BENEFIT TRANSFER	227188.00						227188.00
482	AMORTIZATION		22448.00				-22448.00	
	TO SCH M TAX BENEFIT TRANSFER							
	* MJE 6 *							
TAX638.11	PHANTOM STOCK		240000.00					-240000.00
498-06	PHANTOM STOCK	240000.00					240000.00	
	TO SCH M NON-DEDUCTIBLE PHANTOM STOCK							
	* MJE 7 *							
TAX638.040	CAPITALIZED LEGAL COSTS		119.00					-119.00
451	LEGAL SERVICES	119.00					119.00	
	TO DEDUCT AIRPLANE LEASE LEGAL FEES PER 1983 IRS AUDIT							

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TYLER CORPORATION
M-1 ADJUSTMENTS
05/14/90

GENERAL LEDGER ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	ASSETS	LIABILITIES	INCOME	EXPENSE	SCH M-1
	* MJE 8 *							
TAX618.006	SPORTING EVENT TICKETS	6695.00						6695.00
493-02	DALLAS COWBOY TICKETS		6695.00				-6695.00	
	TO SCHEDULE M COST OF COWBOY FOOTBALL TICKETS PER PRIOR IRS AUDIT							
	* MJE 9 *							
TAX618.043	BUS MEALS & ENTERTAINMENT	7073.00						7073.00
493-01	BUSINESS MEALS		1365.00				-1365.00	
493-04	ENTERTAINMENT-CLUBS		2396.00				-2396.00	
493-06	ENTERTAINMENT-OTHER		3312.00				-3312.00	
	TO SCH M 20% OF BUSINESS MEALS & ENTERTAINMENT DISALLOWED							
	* MJE 10 *							
TAX638.017	CONSULTING AGREEMENTS		14632.00					-14632.00
310F	CONSULTING AGREEMENTS	14264.00					14264.00	
497	INTEREST EXPENSE	368.00					368.00	
	TO SHD M TIMING DIFF ON CONSULTING AGREEMENTS							
	* MJE 11 *							
TAX638.050	WORKMAN'S COMP		420387.00					-420387.00
498	PROVISION FOR COSTS & EXP	420387.00					420387.00	
	TO SCH-M WORKMAN'S COMP.							
	* MJE 12 *							
482	AMORTIZATION		97711.00				-97711.00	
TAX606	BK/TX DIFF-DEPRECIATION	93153.00						93153.00
482A	AMORTIZATION	4558.00					4558.00	
	TO SCHD M BOOK/TAX DIFF IN DEPRECIATION							
	* MJE 13 *							
421	SALARY CONTINUATION PLAN	11889.00					11889.00	
TAX638.036	SALARY CONTINUATION PLAN		11889.00					-11889.00
	TO SCH M PAYMENTS MADE TO BENEFICIARIES CHARGED TO LIABILITY ACCOUNT (SCP)							
	* MJE 14 *							
462	LEASE/MAINTENCE		58.00				-58.00	
TAX618.050	NON-DEDUCTIBLE LEASE PMT	58.00						58.00
	TO SCHEDULE M NON-DEDUCTIBLE LEASE PAYMENT PER REG. 1.280F-7T							

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GENERAL LEDGER ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	ASSETS	LIABILITIES	INCOME	EXPENSE	SCH M-1
	* MJE 15 *							
TAX444.011	NON-QUALIFIED STOCK OPTS.	1841285.00					1841285.00	
TAX638.008	NON-QUALIFIED STOCK OPT		1841285.00					-1841285.00
490-01	MISC EXP-SARS	1109286.00					1109286.00	
TAX638.073	SARS		1109286.00					-1109286.00
	NON-QUALIFIED STOCK OPTIONS DEDUCTIBLE AS EXERCISED							
	* MJE 16 *							
310E	SEVERANCE PAY	25797.00				25797.00		
TAX638.037	SEVERANCE PAY		25797.00					-25797.00
	TO SCHEDULE M SEVERANCE PAY CURRENTLY DEDUCTIBLE							
	* MJE 17 *							
TAX318.003	MISCELLANEOUS		16665.00			-16665.00		
TAX604.011	ANNUITY INCOME	16665.00						16665.00
	TO RECORD INCOME FROM PENN MUTUAL ANNUITY							
	* MJE 18 *							
401	SALARIES	76400.00					76400.00	
TAX638.071	BONUSES		76400.00					-76400.00
	TO SCHEDULE M BONUSES							
	* MJE 19 *							
407	SERP EXPENSE		21485.00				-21485.00	
TAX618.92	SENIOR EXEC. RETIREMENT	21485.00						21485.00
	TO SCHEDULE M SERP ACCRUALS NOT CURRENTLY DEDUCTIBLE							
	* MJE 20 *							
461	RENT	58000.00					58000.00	
TAX638.070	RENT		58000.00					-58000.00
	RENT PAYMENTS THROUGH RESTRUCTURING RESERVE							
	* MJE 21 *							
401	SALARIES	600000.00					600000.00	
TAX638.75	SALARIES		600000.00					-600000.00
	TO SCHEDULE M SALARIES PAID THROUGH MISC. RESERVE							

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GENERAL LEDGER ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	ASSETS	LIABILITIES	INCOME	EXPENSE	SCH M-1
	* MJE 22 *							
AUT0423	FEDERAL INCOME TAX		959909.00				-959909.00	
AUT0600	FEDERAL INCOME TAX TO RECLASSIFY FIT EXPENSE TO M1	959909.00						959909.00
		7314439.00	7314439.00	- 0 -	- 0 -	-1731012.00	4759049.00	-3028037.00

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