

<u> </u>	<u> </u>
\$743	\$1,116
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Inventories amounting to \$396 and \$701 at December 31, 2003 and 2002, respectively, were valued using the LIFO method. If all inventories were valued at replacement cost, inventories would be increased by \$91 and \$104 at December 31, 2003 and 2002, respectively. The decline includes \$12 of the LIFO reserve that was reclassified to assets of discontinued operations.

Note 6. Goodwill

In connection with the adoption of SFAS No. 142, "Goodwill and Other Intangible Assets," we discontinued the amortization of goodwill as of January 1, 2002. In lieu of amortization, we tested goodwill for impairment as of the date of adoption and again in 2003; we will test for impairment at least annually in