Expense for postretirement benefits other than pensions for the years ended December 31 follows (in millions):

	1996	1995	1994
Service cost—benefits earned during year	[redacted]	[redacted]	[redacted]
Interest cost on projected benefit obligation	[redacted]	[redacted]	[redacted]
Amortization	[redacted]	[redacted]	[redacted]
	[redacted]	[redacted]	[redacted]

The liability for postretirement benefit plans other than pensions at December 31 follows (in millions):

	1996	1995
Accumulated postretirement benefit obligation	[redacted]	[redacted]
Retirees	[redacted]	[redacted]
Eligible plan participants	[redacted]	[redacted]
Non-eligible plan participants	[redacted]	[redacted]
Unamortized	[redacted]	[redacted]
Prior service cost	[redacted]	[redacted]
Net loss	[redacted]	[redacted]
	[redacted]	[redacted]

Actuarial assumptions used in the calculation of the liability for postretirement benefits other than pensions are as follows:

	1996	1995	1994
Discount rate	[redacted]	[redacted]	[redacted]
Projected health care cost trend rate	[redacted]	[redacted]	[redacted]
timate trend rate	[redacted]	[redacted]	[redacted]
ar ultimate trend rate is achieved	[redacted]	[redacted]	[redacted]

An increase of 1% in assumed health care cost trend rates would increase the accumulated postretirement benefit obligation as of December 31, 1996 by $35 million and the net periodic cost for 1996 by $3 million.

Protection of the Environment

The Company has been named a potentially responsible party (PRP) under the Comprehensive Environmental Response, Compensation and Liability Act and the Resource Conservation and Recovery Act or similar state and local laws and regulations at a number of waste disposal sites. Although these laws technically impose joint and several liability upon each PRP at each site, the extent of the Company's required financial contribution to the cleanup of these sites is expected to be limited based on the number and financial strength of the other named PRP's and the volume and types of waste involved which might be attributable to the Company. The Company is also involved in remedial response and voluntary environmental cleanup expenditures at a number of other sites which are not the subject of any Superfund law proceeding, including certain currently-owned or formerly-owned plants.

Environmental and related remediation costs are difficult to quantify for a number of reasons including the numbers of parties involved at many sites, the determination of the extent of contamination, the length of time remediation may require, the complexity of environmental regulation and the continuing advancement of remediation technology. The Company's environmental engineers, consultants and legal counsel have developed estimates of these costs for each site. The Company accrues the best estimates of these costs when it is probable that a liability has been incurred. At December 31, 1996 and 1995, the balance sheet included an accrual for these costs (in millions) of approximately $35 and $38, respectively. The Company has rights of recovery from non-affiliated parties as to a portion of these costs with regard to several of these sites. Management estimates that these costs may reasonably be expected to range up to approximately $52 million and that such costs would be incurred over a period of several years. This maximum of the range of estimated costs is less than the $70 million estimate for 1995 due to the consideration of cost-sharing agreements, additional site data, completion of clean-up or settlement of the liability, or the passage of time with no regulatory activity. All of these estimates are forward looking statements and given the inherent uncertainties in evaluating environmental exposures, actual results can differ from these estimates.

Based upon the Company's analyses and subject to the difficulty in estimating these future costs, the Company expects that any sum it may be required to pay in connection with environmental matters is not reasonably likely to exceed the amounts recorded or disclosed in an amount which would have a material adverse effect on financial condition, results of operations or liquidity.