

EXHIBIT 2
Spreadsheet for Schedule M-3 (Form 1120), Part II

	A	B	C	D	E	F	G	H	I
21									
22	Part II					(a)	(b)	(c)	(d)
23						Income (Loss) per	Temporary	Permanent	Income (Loss) per
24						Income Statement	Difference	Difference	Tax Return
25						(optional)			(optional)
26	Line								
27	1	Income (loss) from equity method foreign							
28	2	corporations.....							
29	2	Gross foreign dividends not previously taxed.....							
30	3	Subpart F, QEF, and similar income inclusions.....							
31	4	Section 78 gross-up.....							
32	5	Gross foreign distributions previously taxed.....							
33	6	Income (loss) from equity method U.S.							
34	7	corporations.....							
35	8	U.S. dividends not eliminated in tax consolidation..							
36	9	Minority interest for includible corporations.....							
37	10	Income (loss) from U.S. partnerships (attach schedule)							
38	11	Income (loss) from foreign partnerships (attach							
39	12	schedule).....							
40	13	Income (loss) from other pass-through entities							
41	14	(attach schedule).....							
42	15	Items relating to reportable transactions (attach schedule)							
43	16	Interest income.....							
44	17	Total accrual to cash adjustment.....							
45	18	Hedging transactions.....							
46	19	Mark-to-market income (loss).....							
47	20	Inventory valuation adjustments.....							
48	21	Sale versus lease (for sellers and/or lessors).....							
49	22	Section 481(a) adjustments.....							
50	23	Unearned/deferred revenue.....							
51	24	Income recognition from long-term contracts.....							
52	25	Original issue discount and other imputed interest							
53	26a	Income statement gain/loss on sale, exchange, abandonment,							
54	27	worthlessness, or other disposition of assets							
55	28	other than inventory and flow-through entities							
56	29b	Gross capital gains from Schedule D, excluding							
57	30	amounts from flow-through entities.....							
58	31c	Gross capital losses from Schedule D, excluding							
59	32	amounts from flow-through entities,							
60	33d	abandonment losses, and worthless stock losses							
61	34	Net gain/loss reported on Form 4797, line 17,							
62	35	excluding amounts from flow-through entities,							
63	36e	abandonment losses, and worthless stock losses							
64	37f	Abandonment losses.....							
65	38	Worthless stock losses (attach details).....							
66	39g	Other gain/loss on disposition of assets other than							
67	40	inventory.....							
68	41	Disallowed capital loss in excess of capital gains							
69	42	Utilization of capital loss carryforward.....							
70	43	Other income (loss) items with differences (attach							
71	44	schedule).....							
72	45	Total income (loss) items. Combine lines	0	0	0	0	0	0	0
73	46	Total expense/deduction items (from P	0	0	0	0	0	0	0
74	47	Other income (loss) and expense/deduction items							
75	48	with no differences.....							
76	49	Reconciliation totals. Combine lines 27	0	0	0	0	0	0	0
77	50								
78	51								
79	52								
80	53								
81	54								
82	55								
83	56								
84	57								
85	58								
86	59								
87	60								
88	61								
89	62								
90	63								
91	64								
92	65								
93	66								
94	67								
95	68								
96	69								
97	70								
98	71								
99	72								
100	73								