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The Rochester Corporation
Statement of Income (Unaudited)
For the Eight Months Ended 31 August 1996

FEET TRANSFERRED 4/3/98
COMPANIES HOUSE
FEE PAID £15
EDINBURGH

	31 Aug 1996 (\$000's)
SALES	\$25,503
COST OF SALES	(16,737)
GROSS PROFIT	8,766
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	(5,236)
OPERATING PROFIT	3,530
CORPORATE ALLOCATION	(383)
INTEREST EXPENSE/(INCOME)	(215)
NET INCOME BEFORE TAXES AND EXTRAORDINARY ITEMS	2,932
(PROVISION)/BENEFIT FOR TAXES	(1,061)
EXTRAORDINARY ITEMS	0
NET INCOME/(LOSS)	1,871
DIVIDENDS	0
RETAINED PROFITS - CURRENT YEAR	1,871



The Rochester Corporation
 Balance Sheet (Unaudited)
 As Of 31 August 1996

	31 Aug 1996 (\$000'S)
<u>ASSETS:</u>	
<u>CURRENT ASSETS:</u>	
CASH	\$10
ACCOUNTS RECEIVABLE (NET)	5,671
OTHER CURRENT ASSETS	291
INVENTORIES	6,750
TOTAL CURRENT ASSETS	12,722
PROPERTY, PLANT & EQUIPMENT	38,550
LESS: ACCUMULATED DEPRECIATION	<u>22,608</u>
PROPERTY, PLANT & EQUIPMENT (NET)	15,942
GOODWILL	76
OTHER NON-CURRENT ASSETS	<u>443</u>
TOTAL NON-CURRENT ASSETS	519
TOTAL ASSETS	<u>\$29,183</u>

The Rochester Corporation
 Balance Sheet (Unaudited)
 As Of 31 August 1996

	31 Aug 1996 (\$000'S)
<u>LIABILITIES & SHAREHOLDER'S INVESTMENT:</u>	
<u>CURRENT LIABILITIES:</u>	
CURRENT MATURITIES OF LONG-TERM DEBT	\$0
NOTES PAYABLE	0
ACCOUNTS PAYABLE	2,539
ACCRUED LIABILITIES	1,655
INCOME TAXES PAYABLE	<u>800</u>
TOTAL CURRENT LIABILITIES	4,994
LONG-TERM, LESS CURRENT MATURITIES	0
PAYABLE TO PARENT & AFFILIATES	10,873
OTHER LONG-TERM LIABILITIES	0
DEFERRED INCOME TAXES	<u>792</u>
TOTAL LIABILITIES	16,659
<u>SHAREHOLDER'S INVESTMENT:</u>	
COMMON STOCK, \$1 PAR VALUE, 1000 SHARES	1
AUTHORIZED & ISSUED	5,500
PAID IN CAPITAL	<u>7,023</u>
RETAINED EARNINGS	
TOTAL SHAREHOLDERS INVESTMENT	12,524
TOTAL LIABILITIES & SHAREHOLDERS INVESTMENT	<u>\$29,183</u>



Dawn E. Miller
 Finance Manager