

EXHIBIT 2
Transition to SFAS 158: Journal Entries
(in millions)

Lockheed Martin	Debit	Credit
Additional minimum liability	\$2,097	
Accumulated other comprehensive income	\$4,728	
Intangible assets		476
Prepaid assets		1,360
Accrued pension liability		4,989
Glatfelter		
Additional minimum liability	\$ 28.6	
Accumulated other comprehensive income	82.7	
Intangible assets		\$ 1.9
Prepaid assets		109.4
AMR		
Additional minimum liability	\$1,383	
Accumulated other comprehensive income	1,137	
Intangible assets		\$ 177
Prepaid assets		6
Accrued pension liability		2,337