

EXHIBIT 3
Transition to SFAS 158: Balance Sheet
(in millions)

	Lockheed		
	Martin	Glatfelter	AMR
Amounts recognized in the balance sheet			
Prepaid assets	\$ 0	\$155.3	\$ 0
Accrued liabilities	(4,989)	0	(3,225)
Accumulated other comprehensive income	<u>7,108</u>	<u>90</u>	<u>2,343</u>
Net amount recognized	\$2,119	\$245.3	(\$ 882)