USG CORP
Form 10-Q
July 28, 2009

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q

(Mark One)

þ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2009

OR

o **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from __________ to __________

Commission File Number 1-8864

USG CORPORATION

(Exact name of registrant as specified in its charter)

Delaware	36-3329400
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
550 West Adams Street, Chicago, Illinois	60661-3676
(Address of principal executive offices)	(Zip code)

Registrant s telephone number, including area code (312) 436-4000

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes þ No o

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).
Yes o No o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer þ Accelerated filer o Non-accelerated filer o (Do not check if a smaller reporting company) Smaller reporting company o

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes o No þ

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13, or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes o No o Not applicable. Although the registrant was involved in bankruptcy proceedings during the preceding five years, it did not distribute securities under its confirmed plan of reorganization.

The number of shares of the registrant s common stock outstanding as of June 30, 2009 was 99,215,866.

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PART I FINANCIAL INFORMATION
ITEM 1. FINANCIAL STATEMENTS
USG CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

(millions, except per-share and share data)	Three Months ended June 30, 2009	Three Months ended June 30, 2008	Six Months ended June 30, 2009	Six Months ended June 30, 2008
Net sales	$ 829	$ 1,251	$ 1,693	$ 2,416
Cost of products sold	778	1,175	1,594	2,294
Gross profit	51	76	99	122
Selling and administrative expenses	72	94	152	196
Restructuring and long-lived asset impairment charges	19	21	29	25
Operating loss	(40)	(39)	(82)	(99)
Interest expense	36	21	78	38
Interest income	(1)	(1)	(1)	(3)
Other expense (income), net	1		(9)	(1)
Loss before income taxes	(76)	(59)	(150)	(133)
Income tax benefit	(23)	(22)	(55)	(55)
Net loss	$ (53)	$ (37)	$ (95)	$ (78)
Basic loss per common share	$ (0.53)	$ (0.37)	$ (0.95)	$ (0.79)
Diluted loss per common share	$ (0.53)	$ (0.37)	$ (0.95)	$ (0.79)
Average common shares	99,213,367	99,071,435	99,202,098	99,064,529
Average diluted common shares	99,213,367	99,071,435	99,202,098	99,064,529

See accompanying Notes to Condensed Consolidated Financial Statements.

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USG CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

(millions)	As of June 30, 2009	As of December 31, 2008
Assets		
Current Assets:		
Cash and cash equivalents	$ 302	$ 471
Restricted cash	1	1
Receivables (net of reserves $14 and $15)	442	467
Inventories	330	404
Income taxes receivable	13	15
Deferred income taxes	66	68
Other current assets	85	68
Total current assets	1,239	1,494
Property, plant and equipment (net of accumulated depreciation and depletion $1,442 and $1,368)	2,480	2,562
Deferred income taxes	409	374
Goodwill	12	12
Other assets	275	277
Total assets	$ 4,415	$ 4,719
Liabilities and Stockholders Equity		
Current Liabilities:		
Accounts payable	$ 214	$ 220
Accrued expenses	261	338
Short-term debt		190
Current portion of long-term debt	7	4
Income taxes payable	6	4
Total current liabilities	488	756
Long-term debt	1,663	1,642
Deferred income taxes	7	7
Other liabilities	721	764
Commitments and contingencies		
Stockholders Equity:		
Preferred stock		

Common stock	10	10
Treasury stock	(197)	(199)
Capital received in excess of par value	2,637	2,625
Accumulated other comprehensive loss	(160)	(227)
Retained earnings (deficit)	(754)	(659)
Total stockholders equity	1,536	1,550
Total liabilities and stockholders equity	$ 4,415	$ 4,719

See accompanying Notes to Condensed Consolidated Financial Statements.

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USG CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

(millions)	Six Months Ended June 30, 2009	2008
Operating Activities		
Net loss	$ (95)	$ (78)
Adjustments to reconcile net loss to net cash:		
Depreciation, depletion and amortization	104	89
Share-based compensation expense	14	18
Deferred income taxes	(56)	(62)
Gain on asset dispositions	(8)	
Convertible debt embedded derivative	(10)	
(Increase) decrease in working capital (net of acquisitions):		
Receivables	25	(122)
Income taxes receivable	3	22
Inventories	71	(50)
Payables	(1)	80
Accrued expenses	(62)	9
Decrease (increase) in other assets	11	(13)
Increase in other liabilities	27	17
Other, net	6	(1)
Net cash provided by (used for) operating activities	29	(91)
Investing Activities		
Capital expenditures	(28)	(172)
Investment in joint venture	(6)	
Net proceeds from asset dispositions	10	
Acquisition of business, net of cash acquired		(1)
Net cash used for investing activities	(24)	(173)
Financing Activities		
Issuance of debt	25	522
Repayment of debt	(192)	(375)
Payment of debt issuance fees	(8)	(1)
Net cash (used for) provided by financing activities	(175)	146
Effect of exchange rate changes on cash	1	2
Net decrease in cash and cash equivalents	(169)	(116)
Cash and cash equivalents at beginning of period	471	297

Cash and cash equivalents at end of period	$	302	$	181
Supplemental Cash Flow Disclosures:				
Interest paid	$	69	$	36
Income taxes paid (refunded), net	$	4	$	(19)
Payables adjustment for capital expenditures	$	(5)	$	(23)

See accompanying Notes to Condensed Consolidated Financial Statements.

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USG CORPORATION
Notes to Condensed Consolidated Financial Statements
(Unaudited)

In the following Notes to Condensed Consolidated Financial Statements, USG, we, our and us refer to USG Corporation, a Delaware corporation, and its subsidiaries included in the condensed consolidated financial statements, except as otherwise indicated or as the context otherwise requires.

1. Preparation of Financial Statements

We prepared the accompanying unaudited condensed consolidated financial statements of USG Corporation in accordance with applicable United States Securities and Exchange Commission, or SEC, guidelines pertaining to interim financial information. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates. In the opinion of our management, the financial statements reflect all adjustments, which are of a normal recurring nature, necessary for a fair presentation of our financial results for the interim periods. These financial statements and notes are to be read in conjunction with the financial statements and notes included in USG s Annual Report on Form 10-K for the fiscal year ended December 31, 2008, or 2008 10-K, which we filed with the SEC on February 20, 2009.

In accordance with Statement of Financial Accounting Standards, or SFAS, No. 154, Accounting Changes and Error Corrections, financial information for the first, second and third quarters of 2008 was retrospectively adjusted for our change in the fourth quarter of 2008 from the last-in, first-out method to the average cost method of inventory accounting. The impact of this accounting change on gross profit and operating profit for the first, second and third quarters of 2008 is disclosed in the 2008 10-K.

We have evaluated subsequent events through the filing of these financial statements.

2. Recent Accounting Pronouncements

In February 2008, the Financial Accounting Standards Board, or FASB, issued FASB Staff Position, or FSP, SFAS No. 157-2, Effective Date of FASB Statement No. 157, which delayed the effective date of SFAS No. 157, Fair Value Measurements for all nonrecurring fair value measurements of non-financial assets and non-financial liabilities until fiscal years beginning after November 15, 2008. Effective January 1, 2009, we adopted the requirements of SFAS No. 157 related to nonrecurring fair value measurements of non-financial assets and non-financial liabilities.

In December 2007, the FASB issued SFAS No. 141(R), Business Combinations. The objective of this statement is to improve the relevance and comparability of the information that a reporting entity provides in its financial reports about a business combination and its effects. SFAS No. 141(R) presents several significant changes from current accounting practices for business combinations, most notably the following: revised definition of a business; a shift from the purchase method to the acquisition method; expensing of acquisition-related transaction costs; recognition of contingent consideration and contingent assets and liabilities at fair value; and capitalization of acquired in-process research and development. This statement applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. We adopted this statement effective January 1, 2009 for future acquisitions and for deferred tax adjustments related to acquisitions completed before its effective date.

In December 2007, the FASB issued SFAS No. 160, Noncontrolling Interests in Consolidated Financial Statements. The objective of this statement is to improve the relevance, comparability, and transparency of the financial information that a reporting entity provides in its consolidated financial statements. Under the new standard, noncontrolling interests are to be treated as a separate component of stockholders equity, not as a liability or other item outside of stockholders equity. The practice of classifying minority interests within the mezzanine section of the balance sheet will be eliminated and the current practice of reporting minority interest expense also will change. The new standard also requires that increases and decreases in the noncontrolling ownership amount be accounted for as equity transactions. This statement is effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008. We adopted this statement effective January 1, 2009. The impact on our financial statements was immaterial.

In March 2008, the FASB issued SFAS No. 161, Disclosures about Derivative Instruments and Hedging Activities, which amends SFAS No. 133, Accounting for Derivative Instruments and Hedging Activities. SFAS No. 161 requires companies with derivative instruments to disclose information that should enable financial statement users to understand how and why a company uses derivative instruments, how derivative instruments and related hedged items are accounted for under SFAS No. 133, and how derivative instruments and related hedged items affect a company s financial position, financial performance, and cash flows. The required disclosures include the fair value of derivative instruments and their gains or losses in tabular format, information about credit risk related contingent features in derivative agreements, counterparty credit risk, and a company s strategies and objectives for using derivative instruments. The Statement expands the current disclosure framework in SFAS No. 133. SFAS No. 161 is effective prospectively for periods beginning on or after November 15, 2008. We adopted this statement effective January 1, 2009.

In December 2008, the FASB issued FSP No. 132(R)-1, Employers Disclosures about Postretirement Benefit Plan Assets. This FSP amends SFAS No. 132(R), Employer s Disclosures about Pensions and Other Postretirement Benefits, to require additional disclosures about assets held in an employer s defined benefit pension or other postretirement plan. This FSP replaces the requirement to disclose the percentage of the fair value of total plan assets for each major category of plan assets, such as equity securities, debt securities, real estate and all other assets, with the fair value of each major asset category as of each annual reporting date for which a financial statement is presented. It also amends SFAS No. 132(R) to require disclosure of the level within the fair value hierarchy in which each major category of plan assets falls, using the guidance in SFAS No. 157, Fair Value Measurements. This FSP is applicable to employers that are subject to the disclosure requirements of SFAS No. 132(R) and is effective for fiscal years ending after December 15, 2009. We will comply with the disclosure provisions of this FSP when it is effective.

In December 2008, the Emerging Issues Task Force, or EITF, of the FASB issued EITF No. 07-5, Determining Whether an Instrument (or Embedded Feature) Is Indexed to an Entity s Own Stock. Under this pronouncement, companies must evaluate whether an equity-linked financial instrument (or embedded feature) is indexed to its own stock using a two-step approach. Step 1 requires an evaluation of the instrument s contingent exercise provisions. Step 2 requires the evaluation of the instrument s settlement provisions. This pronouncement is effective for financial statements issued for fiscal years beginning after December 15, 2008 and for interim periods within those fiscal years. We will comply with this pronouncement if new arrangements involving equity-linked financial instruments are entered into.

In April 2009, the FASB issued FSP SFAS No. 107-1, Interim Disclosures about Fair Value of Financial Instruments, which amends SFAS No. 107, Disclosures about Fair Value of Financial Instruments, and APB Opinion No. 28, Interim Financial Reporting. FSP SFAS No. 107-1 requires disclosures about fair value of financial instruments in financial statements for interim reporting periods and in annual financial statements of publicly-traded companies. This FSP also requires entities to disclose the method(s) and significant assumptions used to estimate the fair value of financial instruments in financial statements on an interim and annual basis and to highlight any changes from prior periods. This FSP is effective for interim reporting periods ending after June 15, 2009. We adopted this statement effective June 15, 2009.

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In April 2009, the FASB issued FSP SFAS No. 157-4, Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly. This FSP provides additional guidance for estimating fair value in accordance with SFAS No. 157, Fair Value Measurements, when the volume and level of activity for the asset or liability have significantly decreased. This FSP also includes guidance on identifying circumstances that indicate a transaction is not orderly. This FSP is effective for interim and annual reporting periods ending after June 15, 2009, and shall be applied prospectively. We adopted this statement effective June 15, 2009. There was no impact on our financial statements.

In May 2009, the FASB issued SFAS No. 165, Subsequent Events. The objective of this statement is to establish general standards of accounting for, and disclosure of, events that occur after the balance sheet date but before financial statements are issued or are available to be issued. This statement sets forth: (1) the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, (2) the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and (3) the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. SFAS No. 165 is effective for interim and annual financial periods ending after June 15, 2009, and shall be applied prospectively. We adopted this statement effective June 15, 2009.

In June 2009, the FASB issued SFAS No. 167, Amendments to FASB Interpretation No. 46(R). This statement addresses (1) the effects on certain provisions of FASB Interpretation No. 46(R), Consolidation of Variable Interest Entities, as a result of the elimination of the qualifying special-purpose entity concept in SFAS No. 166, Accounting for Transfers of Financial Assets, and (2) constituent concerns about the application of certain key provisions of FASB Interpretation No. 46(R), including those in which the accounting and disclosures under the Interpretation do not always provide timely and useful information about an enterprise s involvement in a variable interest entity. This statement is effective as of the beginning of each reporting entity s first annual reporting period that begins after November 15, 2009, for interim periods within that first annual reporting period, and for interim and annual reporting periods thereafter. We are currently reviewing this statement to determine the impact, if any, that it may have on our financial statements and we will adopt this statement when it becomes effective.

In June 2009, the FASB issued SFAS No. 168, The *FASB Accounting Standards Codification*™ and the Hierarchy of Generally Accepted Accounting Principles a replacement of FASB Statement No. 162. The *FASB Accounting Standards Codification*™, or Codification, will become the source of authoritative U.S. generally accepted accounting principles, or GAAP, recognized by the FASB to be applied by nongovernmental entities. Rules and interpretive releases of the SEC under authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. On the effective date of this statement, the Codification will supersede all then-existing non-SEC accounting and reporting standards. All other nongrandfathered, non-SEC accounting literature not included in the Codification will become nonauthoritative. This statement is effective for financial statements issued for interim and annual periods ending after September 15, 2009.

3. Restructuring and Long-Lived Asset Impairment Charges

In response to adverse market conditions, we implemented restructuring activities throughout 2008 and in the first six months of 2009 that resulted in the restructuring charges described below.

2009

During the first six months of 2009, we recorded restructuring and long-lived asset impairment charges totaling $29 million pretax.

Second quarter restructuring and long-lived asset impairment charges totaled $19 million. A charge of $6 million for severance included $5 million related to salaried workforce reductions and $1 million for severance related to the closure of eight distribution centers, the temporary idling of a paper mill in Clark, N.J., which is planned for the third quarter of 2009, and the permanent closure of a sealants and finishes production facility in La

Mirada, Calif., which occurred in the second quarter of 2009. A charge of $5 million for lease terminations related to the closure of the distribution centers. A charge of $3 million for asset impairments related to the write-downs of the values of machinery and equipment at (1) the gypsum wallboard production facility in Santa Fe Springs, Calif., which we decided to permanently close during the second quarter of 2009 after idling it in 2007, (2) a cement board production facility in Santa Fe Springs, Calif., which we decided to permanently close during the second quarter of 2009 after idling it in 2008, and (3) the closed sealants and finishes production facility in La Mirada, Calif. An additional $5 million was recorded for the write-off of repair parts and other exit costs.

First quarter restructuring and long-lived asset impairment charges of $10 million included a $4 million charge to the reserve for future lease obligations and a $3 million asset impairment charge for the write-down of leasehold improvements related to leased space that we no longer occupy in our corporate headquarters and charges of $2 million for severance related to employees who were part of our 2008 workforce reductions, but continued to provide services after December 31, 2008, and $1 million for costs related to production facilities that were temporarily idled or permanently closed prior to 2009.

2008

During 2008, we recorded restructuring and long-lived asset impairment charges totaling $98 million pretax primarily associated with salaried workforce reductions, the temporary idling or permanent closure of production facilities and the closure of 54 distribution centers. These charges included $50 million for severance, $24 million for lease-related obligations, $18 million for asset impairments, $4 million for other exit costs related to 2008 restructuring activities and $2 million related to production facilities that were closed in 2007. On a segment basis, $48 million of the total related to North American Gypsum, $34 million to Building Products Distribution, $5 million to Worldwide Ceilings and $11 million to Corporate.

RESTRUCTURING RESERVES

Restructuring reserves totaling $31 million were included in accrued expenses and other liabilities on the condensed consolidated balance sheet as of June 30, 2009. Restructuring-related payments totaled $36 million in the first six months of 2009. We expect future payments with respect to these reserves to be approximately $17 million during the remainder of 2009, $7 million in 2010 and $7 million after 2010. All restructuring-related payments in 2008 and the first six months of 2009 were funded with cash from operations. We expect that the future payments also will be funded with cash from operations. The restructuring reserve is summarized as follows:

		2009 Activity			
(millions)	Balance as of 12/31/08	Charges	Cash Payments	Asset Impairment	Balance as of 6/30/09
2009 Restructuring Activities:					
Severance	$	$ 7	$	$	$ 7
Asset impairments		3		(3)	
Lease obligations		8	(2)		6
Other exit costs		4	(1)		3
Subtotal		22	(3)	(3)	16
2008 Restructuring Activities:					
Severance	27	1	(26)		2
Asset impairments		3		(3)	
Lease obligations	23	1	(5)	(6)	13
Other exit costs		2	(2)		
Subtotal	50	7	(33)	(9)	15

Total	$ 50	$ 29	$ (36)	$ (12)	$ 31

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4. Segments

Our operations are organized into three reportable segments: North American Gypsum, Building Products Distribution and Worldwide Ceilings. Segment results were as follows:

(millions)	Three Months ended June 30, 2009	Three Months ended June 30, 2008	Six Months ended June 30, 2009	Six Months ended June 30, 2008
Net Sales:				
North American Gypsum	$ 442	$ 625	$ 920	$ 1,243
Building Products Distribution	337	542	690	1,032
Worldwide Ceilings	173	237	344	448
Eliminations	(123)	(153)	(261)	(307)
Total	$ 829	$ 1,251	$ 1,693	$ 2,416
Operating Profit (Loss):				
North American Gypsum	$ (20)	$ (55)	$ (41)	$ (110)
Building Products Distribution	(26)	8	(36)	8
Worldwide Ceilings	18	30	36	54
Corporate	(13)	(24)	(41)	(54)
Eliminations	1	2		3
Total	$ (40)	$ (39)	$ (82)	$ (99)

The total operating loss for the second quarter of 2009 included restructuring and long-lived asset impairment charges totaling $19 million. On a segment basis, $11 million of the charges related to North American Gypsum, $5 million to Building Products Distribution, $1 million to Worldwide Ceilings and $2 million to Corporate.

The total operating loss for the first six months of 2009 included restructuring and long-lived asset impairment charges totaling $29 million. On a segment basis, $13 million of the charges related to North American Gypsum, $6 million to Building Products Distribution, $1 million to Worldwide Ceilings and $9 million to Corporate.

The total operating loss for the second quarter of 2008 included restructuring and long-lived asset impairment charges totaling $21 million. On a segment basis, $9 million of the charges related to North American Gypsum, $5 million to Building Products Distribution, $2 million to Worldwide Ceilings and $5 million to Corporate.

The total operating loss for the first six months of 2008 included restructuring and long-lived asset impairment charges totaling $25 million. On a segment basis, $13 million of the charges related to North American Gypsum, $5 million to Building Products Distribution, $2 million to Worldwide Ceilings and $5 million to Corporate.

See Note 3 for information related to restructuring and long-lived asset impairment charges and the restructuring reserve as of June 30, 2009.

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5. Earnings Per Share

Basic earnings (loss) per share are based on the weighted average number of common shares outstanding. Diluted earnings per share are based on the weighted average number of common shares outstanding, the dilutive effect, if any, of restricted stock units, or RSUs, and performance shares, the potential exercise of outstanding stock options and the potential conversion of our $400 million of 10% contingent convertible senior notes. The reconciliation of basic earnings per share to diluted earnings per share is shown in the following table:

(millions, except per-share and share data)	Net Loss	Shares (000)	Weighted Average Per-Share Amount
Three Months Ended June 30, 2009:			
Basic loss	$ (53)	99,213	$ (0.53)
Diluted loss	$ (53)	99,213	$ (0.53)
Three Months Ended June 30, 2008:			
Basic loss	$ (37)	99,071	$ (0.37)
Diluted loss	$ (37)	99,071	$ (0.37)
Six Months Ended June 30, 2009:			
Basic loss	$ (95)	99,202	$ (0.95)
Diluted loss	$ (95)	99,202	$ (0.95)
Six Months Ended June 30, 2008:			
Basic loss	$ (78)	99,065	$ (0.79)
Diluted loss	$ (78)	99,065	$ (0.79)

The diluted losses per share for the second quarter and the first six months of 2009 were computed using the weighted average number of common shares outstanding during those periods. The approximately 35.1 million shares issuable upon conversion of our 10% contingent convertible senior notes were not included in the computation of the diluted loss per share in the second quarter and first six months of 2009 because their inclusion was anti-dilutive. Options, RSUs and performance shares with respect to 5.4 million common shares for the second quarter of 2009 and 5.1 million common shares for the first six months of 2009 were not included in the computation of diluted earnings per share for those periods because they were anti-dilutive.

The diluted losses per share for the second quarter and first six months of 2008 were computed using the weighted average number of common shares outstanding during those periods. Options, RSUs and performance shares with respect to 3.4 million common shares were not included in the computation of diluted loss per share for the second quarter and first six months of 2008 because they were anti-dilutive.

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6. Goodwill and Other Intangible Assets

Goodwill amounted to $12 million as of June 30, 2009 and December 31, 2008. This amount related to L&W Supply Corporation and its subsidiaries, or L&W Supply, the reporting unit that comprises our Building Products Distribution segment. Other intangible assets, which are included in other assets on the condensed consolidated balance sheets, are summarized as follows:

	As of June 30, 2009			As of December 31, 2008			
(millions)	Gross Carrying Amount	Accumulated Amortization	Net	Gross Carrying Amount	Impairment Charges	Accumulated Amortization	Net
Amortized Intangible Assets:							
Customer relationships	$ 70	$ (16)	$ 54	$ 70	$	$ (13)	$ 57
Other	9	(4)	5	9		(3)	6
Subtotal	79	(20)	59	79		(16)	63