

**Reconciliation of GAAP Financial Measures to Non-GAAP Financial Measures**  
**February 28, 2006**

(in millions)	<u>Month Ended</u> <u>February 28, 2006</u>	<u>Month Ended</u> <u>February 28, 2005</u>
<b>Net loss</b>	\$ (209)	\$ (267)
Items excluded:		
Reorganization items, net	(71)	-
Total items excluded	<u>(71)</u>	<u>-</u>
<b>Net loss excluding reorganization items</b>	<u>\$ (138)</u>	<u>\$ (267)</u>