

**Impact of Nonrecurring Early Retirement Benefit on EPS and SG&A  
Three Months Ended September 30, 2011**

**Calculation of the earnings per diluted share impact of a nonrecurring early retirement benefit and reconciliation of earnings per diluted share in accordance with generally accepted accounting principles to Adjusted EPS (in thousands, except per share data):**

	<u>Three Months Ended September 30, 2011</u>
After tax impact of nonrecurring early retirement benefit	\$ 1,708
Diluted average number of common shares outstanding for the three months ended September 30, 2011	<u>45,799</u>
Earnings per diluted share impact of nonrecurring early retirement benefit	<u>\$ 0.04</u>

	<u>Three Months Ended September 30, 2011</u>
Earnings per diluted share in accordance with GAAP	\$ 1.07
Add back: Earnings per diluted share impact of nonrecurring early retirement benefit	<u>0.04</u>
Adjusted EPS	<u>\$ 1.11</u>

**Calculation of Adjusted SG&A as a percentage of net sales (dollars in thousands):**

	<u>Three Months Ended September 30, 2011</u>
Selling, general and administrative expenses in accordance with GAAP	\$ 33,487
Deduct: Nonrecurring early retirement benefit	<u>2,825</u>
Adjusted SG&A	<u>30,662</u>
Net sales	<u>463,985</u>
Adjusted SG&A as a percentage of net sales	<u>6.6%</u>