

EnPro Spin-Off Tax Basis Information

- **TAX INFORMATION FOR SHAREHOLDERS OF GOODRICH CORPORATION**

Goodrich Corporation (“Goodrich”) distributed shares of EnPro Industries, Inc. (“EnPro”) common stock on May 31, 2002, as a dividend to shareholders of record on May 28, 2002 (the “Spin-Off”). This page contains an explanation of certain tax implications of the Spin-Off to Goodrich shareholders.

The following information is provided to assist you in determining your basis in your Goodrich common stock and your EnPro common stock for U.S. federal income tax purposes as a result of the Spin-Off, but is not intended as tax advice. **You should consult your tax advisor as to the particular basis consequences to you of the Spin-Off under U.S. federal, state, local and foreign tax laws.**

Generally, the U.S. federal income tax law requires that your tax basis in the Goodrich common stock you held immediately before the Spin-Off be allocated between your Goodrich common stock and your EnPro common stock. This allocation is based on the relative fair market value immediately after the Spin-Off of your Goodrich common stock and your EnPro common stock. The tax basis of your Goodrich common stock after the Spin-Off will generally be equal to the tax basis of your stock immediately before the Spin-Off, reduced by the amount of tax basis allocated to your EnPro common stock. In other words, your total tax basis does not change; rather, a portion of the tax basis you had in your Goodrich common stock before the Spin-Off is allocated to the EnPro common stock you received in the Spin-Off and a portion is allocated to any fractional share of EnPro common stock that you would have received if cash had not been distributed to you in lieu of the fractional share.

Federal tax law does not specifically identify how you should determine the fair market value of your Goodrich common stock and the EnPro common stock you received. In the absence of definitive guidance, there are several methods used, including: (i) the average of the high and low trading prices of such stocks on the first trading day for the EnPro common stock, (ii) the opening trading price on that day, and (iii) the closing trading price on that day. The estate tax regulations prescribe the average of the high and low stock prices for a given trading day as the method to be used in valuing publicly traded stock for estate tax purposes, thus supporting the use of that method for other tax purposes. Since the dividend of EnPro shares occurred as of 11:59 p.m. Eastern time on May 31, 2002, with the first day of “regular way” trading occurring on June 3, 2002, it would be reasonable to use June 3 as the date to determine relative fair market values. If you acquired different blocks of Goodrich stock at different times and prices (including shares received through a dividend reinvestment plan), you will need to calculate a separate tax basis for each block of shares of Goodrich common stock, as well as for the shares of EnPro common stock received in connection with those shares of Goodrich common stock.

You and your tax advisor may find the information in the following tables useful in connection with the allocation of your tax basis in your Goodrich common stock between that stock and the EnPro common stock. The Spin-Off occurred as of 11:59 p.m. Eastern time on May 31, 2002, and “regular way” trading in that stock commenced on June 3, 2002. Under the distribution ratio for the Spin-Off, Goodrich shareholders received one share of EnPro common stock for every five shares of Goodrich common stock they owned. This one-to-five ratio figures into the allocation percentages computed below. The following tables show the New York Stock Exchange composite prices for June 3, 2002, and the basis allocation percentage under each of the alternative methods described above.

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Stock	High	Low	Open	Close
Goodrich	\$32.80	\$31.27	\$32.70	\$31.38
EnPro	\$ 7.07	\$ 6.30	\$ 6.30	\$ 7.00

Stock	High-Low Average Price Allocation %	Opening Price Allocation %	Closing Price Allocation %
Goodrich	95.9936%	96.2898%	95.7291%
EnPro	4.0064%	3.7102%	4.2709%

For more information, contact:
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