

Reconciliation of Net Loss to Net Loss from continuing operations before certain items
Three Months Ended December 31, 2005

	Amount	Amount Per Share
Net Loss Applicable to Common Stock	(\$144,500,000)	-\$1.55
Discontinued operations	(22,357,000)	-0.24
Effect of expense associated with senior management and corporate policy changes	(15,461,000)	-0.17
Effect of write-off of interest accrual on settlement of note from sale of European division	(3,580,000)	-0.04
Effect of tax valuation allowance	(43,398,000)	-0.47
Effect of expenses incurred in consent solicitation process	(9,276,000)	-0.10
Net loss from continuing operations before expenses associated with senior management change, write-off of interest accrual, effect of valuation allowance and effect of expenses incurred in consent solicitation process	(50,428,000)	-0.54