Impact of Accounting Standards Update (ASU) 2017-07, *Compensation Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost.*

In thousands

Operating Earnings Reported	Q1	Q2	Q3	Q4	Total
United States	$ 312,470	$ 312,289	$ 297,855	$ 290,524	$ 1,213,138
Canada	(16,729)	(27,727)	(14,972)	(17,110)	(76,538)
Other Businesses	31,507	(14,222)	26,892	11,456	55,633
Unallocated expense	(31,760)	(38,275)	(28,605)	(44,931)	(143,571)
Total Company	$ 295,488	$ 232,065	$ 281,170	$ 239,939	$ 1,048,662
Total other expense, net	$ (24,815)	$ (24,869)	$ (31,172)	$ (32,482)	$ (113,338)

Restated Operating Earnings Reported	Q1	Q2	Q3	Q4	Total
United States	$ 309,642	$ 309,460	$ 294,603	$ 286,428	$ 1,200,133
Canada	(16,729)	(27,727)	(14,972)	(17,110)	(76,538)
Other Businesses	31,507	(14,222)	26,892	11,456	55,633
Unallocated expense	(31,919)	(38,431)	(28,785)	(45,161)	(144,296)
Total Company	$ 292,501	$ 229,080	$ 277,738	$ 235,613	$ 1,034,932
Total other expense, net	$ (21,828)	$ (21,884)	$ (27,740)	$ (28,156)	$ (99,608)

Decrease in Operating Earnings Reported	Q1	Q2	Q3	Q4	Total
United States	$ (2,828)	$ (2,829)	$ (3,252)	$ (4,096)	$ (13,005)
Canada	-	-	-	-	-
Other Businesses	-	-	-	-	-
Unallocated expense	(159)	(156)	(180)	(230)	(725)
Total Company	$ (2,987)	$ (2,985)	$ (3,432)	$ (4,326)	$ (13,730)
Increase in Total other expense, net	$ 2,987	$ 2,985	$ 3,432	$ 4,326	$ 13,730
Net impact on Net Earnings	-	-	-	-	-