

STANDARD MOTOR PRODUCTS
CONDENSED CONSOLIDATING BALANCE SHEETS
(Dollars in thousands)

ASSETS

	June 30, 2006	December 31, 2005
	<hr/>	<hr/>
Cash	\$ 11,164	\$ 14,046
Accounts receivable, gross	276,046	185,868
Allowance for doubtful accounts	10,776	9,574
Accounts receivable, net	<hr/> 265,270	<hr/> 176,294
Inventories	235,091	243,297
Other current assets	24,039	22,053
Total current assets	<hr/> 535,564	<hr/> 455,690
Property, plant and equipment, net	84,121	85,805
Goodwill and other intangibles	56,006	67,402
Other assets	37,400	44,147
Total assets	<hr/> <u>\$ 713,091</u>	<hr/> <u>\$ 653,044</u>

LIABILITIES AND STOCKHOLDERS' EQUITY

Notes payable	\$ 192,820	\$ 149,236
Current portion of long term debt	542	542
Accounts payable trade	60,296	52,535
Accrued customer returns	27,820	22,346
Restructuring accrual	903	1,286
Other current liabilities	67,902	59,977
Total current liabilities	<hr/> 350,283	<hr/> 285,922
Long-term debt	98,265	98,549
Postretirement & other liabilities	47,273	45,962
Restructuring accrual	418	11,348
Accrued asbestos liability	24,241	25,556
Total liabilities	<hr/> 520,480	<hr/> 467,337
Total stockholders' equity	192,611	185,707
Total liabilities and stockholders' equity	<hr/> <u>\$ 713,091</u>	<hr/> <u>\$ 653,044</u>