

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

ASSETS

	September 30, 2006	December 31, 2005
Cash	\$ 15,019	\$ 14,046
Accounts receivable, gross	241,746	185,868
Allowance for doubtful accounts	10,074	9,574
Accounts receivable, net	231,672	176,294
Inventories	228,098	243,297
Other current assets	23,798	22,053
Total current assets	498,587	455,690
Property, plant and equipment, net	81,326	85,805
Goodwill and other intangibles	56,787	67,402
Other assets	35,096	44,147
Total assets	\$ 671,796	\$ 653,044

LIABILITIES AND STOCKHOLDERS' EQUITY

Notes payable	\$ 157,497	\$ 149,236
Current portion of long term debt	542	542
Accounts payable trade	55,414	52,535
Accrued customer returns	30,869	22,346
Restructuring accrual	861	1,286
Other current liabilities	63,830	59,977
Total current liabilities	309,013	285,922
Long-term debt	98,127	98,549
Postretirement & other liabilities	47,442	45,962
Restructuring accrual	418	11,348
Accrued asbestos liability	20,903	25,556
Total liabilities	475,903	467,337
Total stockholders' equity	195,893	185,707
Total liabilities and stockholders' equity	\$ 671,796	\$ 653,044