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Financial Desk; D

AAR Corp. reports earnings for Qtr to Feb 28

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*3*** COMPANY REPORTS **

*3*AAR Corp. (NYSE)

Qtr to Feb 28 1994 1993

Sales	96,199,000	82,337,000
Net inc	2,212,000	b5,705,000
Share earns	.14	(.36)
Shares outst	15,905,000	15,868,000
9mo sales	287,690,000	282,338,000
Net inc	7,082,000	b1,027,000
Share earns	.45	(.06)

b-Net loss, and the quarter included pretax restructuring expenses of \$ 11 million, or \$ 7.2 million after taxes, and a reduction in income tax expense of \$ 1.2 million from the reversal of income tax accruals. (Loss)

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Search Summary

Text	
Date	All Dates
Source	Newspapers: All
Author	All Authors
Company	AAR Corp
Subject	All Subjects
Industry	All Industries
Region	United States
Language	English
Results Found	418
Timestamp	17 July 2018 14:49