<u> Labor - Material - Expense</u>

- REDUCE OVERTIME EXPANDED FACILITIES
- CONTINUED METHODS REVIEWS TO IMPROVE LABOR UTILIZATION
- MAINTENANCE IMPROVEMENT PROGRAM
- STRAIGHT LINE STOCK MANUFACTURING OPERATIONS
- IMPROVE METAL CHIP HANDLING AND UPGRADE SCRAP VALUE
- RE-EVALUATE MAKE VERSUS BUY AS VOLUME CHANGES
- PERISHABLE TOOL DESIGN REVIEW
- REDUCE WARRANTY REPAIRS PRODUCT IMPROVEMENTS

EXHIBIT 8