

EXHIBIT 4PROJECT COMPARISON

	<u>28-410</u> <u>PROJECT</u>	<u>580-788</u> <u>PROJECT</u>	<u>M/3200</u> <u>ESTIMATE</u>
PROJECT VOLUME	34,000	52,300	10,000
AVERAGE STD. LABOR	\$8.67	\$4.22	\$17.11
(LABOR) (VOLUME)	\$ 294,660	\$ 220,501	\$171,100
EXPENDITURES			
RES. & DEV.	\$ 489,800	\$ 492,500	\$300,000
TOOLING & PROC.ENG.	\$1,360,000	\$1,248,200	\$1,000,000-1,443,000
CAPITAL EQUIPMENT	\$1,284,200	\$1,084,200	\$ 900,000-1,300,000
TOTAL EXPENDITURES	\$3,134,000	\$2,824,900	\$2,200,000-3,043,000
RETURN ON INVEST.	19.5%	14%	22%
RETURN ON TOT. EXPEND.	14 %	7.2%	14.7% 17%

EXHIBIT 4

WIL01672