EXHIBIT 23

MODEL 3200 COST REDUCTION PROGRAM

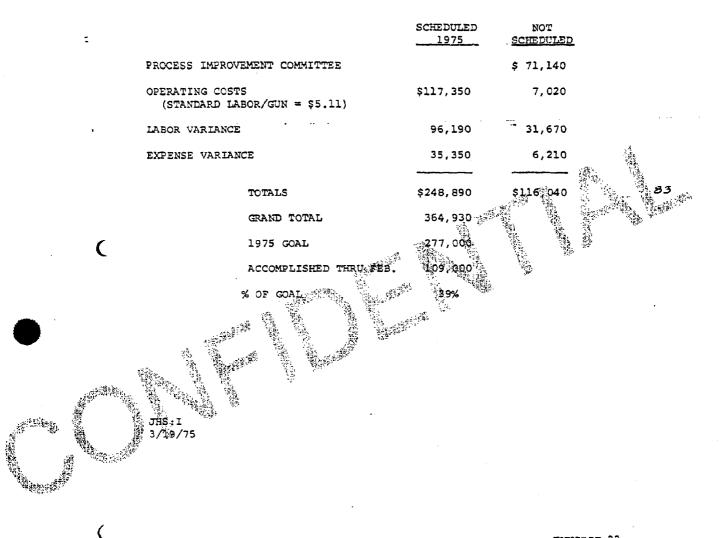|	SCHEDULED 1975	NOT SCHEDULED
PROCESS IMPROVEMENT COMMITTEE		$ 71,140
OPERATING COSTS (STANDARD LABOR/GUN = $5.11)	$117,350	7,020
LABOR VARIANCE	96,190	31,670
EXPENSE VARIANCE	35,350	6,210
TOTALS	$248,890	$116,040
GRAND TOTAL	364,930	
1975 GOAL	277,000	
ACCOMPLISHED THRU FEB.	109,000	
% OF GOAL	39%	

CONFIDENTIAL

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JHS:I
3/19/75

EXHIBIT 23

WIL02921