EXHIBIT 27

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Bolt Action Carbine Rifles

Estimated 1980 factory cost for the walnut stocked version of the Bolt Action Carbine rifle has been developed. The processing of this stock parallels that of the Model 700 Classic. Specifications will include machine cut checkering and M/III finish with no grip cap or fore-end tip.

Illustrated on the first attached sheet is the 1980 full book factory costs of both the birch and walnut versions of the Bolt Action Carbine rifle. For comparison, the cost of an M/700 ADL and Mohawk 600 are also presented.

The second attachment compares the cost differences between the component assemblies of the aforementioned guns on an incremental cost basis. The incremental analysis will provide Research and Process Engineering a more definitive structural review of the proposed products.

Please see the attachments.

J.C. Hutton, Superintendent Industrial Engineering Section

By: S.M. Morris

SMM/kc Attach. (2)