

September 2, 1994

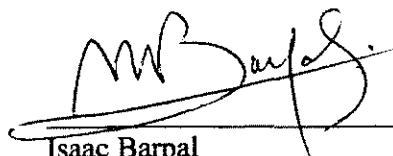
To: Design, Manufacturing and Marketing Teams:

The attached "Design for the Environment" Guide provides a tool for incorporating environmental concepts into the design of products and processes. It embraces our values of customer satisfaction and integrity by adding environmental value to our products. "Design for the Environment" is a tool for reducing the environmental impacts of our products and their associated costs throughout their entire life cycle. This environmental life cycle assessment is important to assist you to:

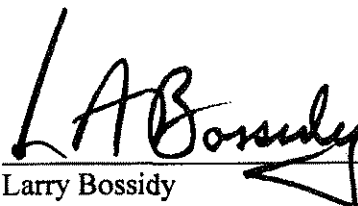
- identify the proper level of design parameters that satisfy customers' needs;
- prevent pollution and reduce costs through waste minimization;
- add product value for customers by:
 - improving the safety of our products,
 - increasing the use of recycled and recyclable materials,
 - facilitating reuse through design for disassembly and remanufacturing;
- enhance the quality of life for all of us by using less hazardous materials, reducing overall energy consumption and reducing the societal burden of waste materials.

Environmental issues pose significant challenges for us and our customers. Those companies who develop cost-effective solutions to meet these challenges will be in a stronger competitive position. We expect you will follow the practices outlined in this Guide and incorporate these concepts into your product and process designs.

A card has been provided inside the back cover of this Guide to provide you with an opportunity to obtain additional information and to help measure our readiness to implement these concepts. After reading this Guide, you are requested to complete and return the card.

A handwritten signature in black ink, appearing to read 'MB Barpal'.

Isaac Barpal
Senior Vice President and
Chief Technology Officer

A handwritten signature in black ink, appearing to read 'L A Bossidy'.

Larry Bossidy
Chairman and Chief Executive Officer

PLF
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