



1559 (W) Building
272-3099
January 26, 1987

C. W. Bickerstaff
D. E. Ayers
B. A. Kerns
J. E. Levine

cc: S. R. Pitts
F. S. Beal

The attached is a listing of wholly and partially owned subsidiaries of (W). For purposes of Environmental Affairs support, those where we own 50% or greater should be treated as any other divisions when assistance is requested. Others should be treated on a case-by-case basis.

E. P. Massaro
Assistant Director
Environmental Affairs

Attachment



27 911 1987
IN RE: ABRAMS
DECEMBER 1992

WHOLLY AND PARTIALLY OWNED SUBSIDIARIES OF
WESTINGHOUSE ELECTRIC CORPORATION

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Adams Elevator Equipment Company	Delaware	100
American Elevator Co., Inc.	California	100
Avalon Food & Beverage, Inc.	Delaware	100
Bay County Energy Systems, Inc.	Delaware	100
Bay Resource Management, Inc.	Delaware	100
Bethlehem Resource Management, Inc.	Delaware	100
Bio-Analytic Systems, Inc.	Maryland	100
Caribe Industrial & Electrical Supplies, Inc.	Puerto Rico	100
Cebor Construction Corporation	Delaware	100
Circle W Transportation, Inc.	Delaware	100
Compagnie des Dispositifs Semiconducteurs Westinghouse (CDSW)	France	81.30
Consolidated Elevator Co., Inc.	District of Columbia	100
Consolidated Elevator Co., Inc.	Maryland	100
Consolidated Elevator Co., Inc.	Virginia	100

DECEMBER 1992

IN RE: ABRAMS
#8040040827

(2)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
EMCO Elevators, Inc.	Ohio	100
Eastern Elevator Company of New Jersey, Inc.	Delaware	100
Eastern Elevator Company of New Jersey, Inc.	New Jersey	100
Echo-Ram Technology, Inc.	Delaware	100
Electric Arc, Inc.	Delaware	100
Electrical Specialty Products Co.	Alabama	100
Elecontroles Villares, Ltda. (EVL)	Brazil	30.0
Electronic Office Centers of America Corporation	Delaware	45.37
Eletromar Industria Eletrica Brasileira, S.A. Eletromar Nordeste, S.A.	Brazil Brazil	61.80 100
Elevator Products Corp.	New Jersey	100
Elliott Valve Repair Company, Inc.	Texas	100
Email Limited	Australia	.30
Energy Systems Installation, Inc.	Delaware	100
Enhanced Building Services, Inc.	Delaware	100
Ercole Marelli & Company, S.p.A.	Italy	1.9
Escorts, Ltd.	India	1.4

DECEMBER 1982

IN RE: ABRAMS

(3)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Fabricante de Productos Industriales, S.A. de C.V.	Mexico	100
Fauske and Associates, Inc.	Illinois	100
Fortin Industries, Inc.	Delaware	100
Fortin Laminating Export, Inc.	California	100
Fortin Laminating Limited	United Kingdom	100
Fortin Laminating S.A.	France	100
Franco Tosi S.p.A.	Italy	.3
Galileo Argentina C.I.S.A.	Argentina	40.73
Galileo Uruguay, S.A.	Uruguay	91.70
Galileo La Rioja	Argentina	100
Gateway Fleet Company	Pennsylvania	100
Gladwin Corporation	Delaware	100
Gladwin-Canada Inc.	Canada	100
Gladwin of Indiana, Inc.	Indiana	100
Global Power Company	Delaware	100
Grundstuecks-Verwaltungsgesellschaft Genfer Strasse mbH (GVG)	West Germany	100
Heat Engineering, Inc.	Delaware	100
Houston Elevator Company	Texas	100

DECEMBER 1992

IN RE: ABRAMS 480829

(4)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Hub Electric Company, Inc.	Illinois	100
Hundt & Weber Schaltgerate GmbH	West Germany	100
Hydro Nuclear Services, Inc.	Delaware	100
Industria IEM, S.A. de C.V.	Mexico	9.0
Infrared Fiber Systems, Inc.	Delaware	48
Innovative Technologies, Inc.	Delaware	50
Institute for Resource Development, Inc.	Maryland	100
Integrated Communication Systems Inc.	Georgia	?
Integrated Power Corporation	Maryland	?
International Leasing, Inc.	Delaware	100
Iran-Westinghouse Programs Service Company	Delaware	100
Irwin Industries, Inc.	California	100
LABCO of Louisiana, Inc.	Delaware	100
Longines-Wittnauer, Inc.	Delaware	100
Credit Services, Inc.	New York	100
Wittnauer et Cie., S.A.	Switzerland	100

DECEMBER 1992

IN RE: ABRAMS

(5)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Luxaire, Inc. Moncrief Furnace and Air Conditioning Company	Delaware Ohio	100 100
Maihak A. G. (H.) Maihak Nederland B.V. (H.) Maihak Ges. mbH (H.) Maihak SARL (H.) Maihak Australia Pty., Ltd.	West Germany Netherlands France France Australia	89 100 100 100 100
Manufactura de Bobinas S.A. de C.V.	Mexico	100
Markane Corporation	California	100
Mecanica Pesada, S.A.	Brazil	2.1
Mex Control S.A. de C.V.	Mexico	49.0
Mictron, Inc.	?	45
Millar Elevator Industries, Inc.	Delaware	100
Mitsubishi Electric Corporation	Japan	1.27
Mitsubishi Nuclear Fuel Co., Ltd.	Japan	34.0
Moorhead Machinery & Boiler Company	Delaware	100
Motor Control Corporation	California	100
Multi-Lam, Inc.	Massachusetts	100

DECEMBER 1992

IN RE: ABRAMS 1380831

(6)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Numanco, Inc.	Delaware	100
O'Connor Combustor Corporation	California	100
Ottermill Limited	United Kingdom	100
Ottermill Switchgear Limited	United Kingdom	100
Ottermill Chilton Limited	United Kingdom	100
Ottermill Products Limited	United Kingdom	100
Perceptics	?	38
Perry Shankle Company (The)	Texas	100
Power Cutting, Inc.	Illinois	100
Powerex, Inc.	Delaware	45
Semiconductores Powerex, Inc.	Delaware	100
Precision Rebuilders, Inc.	Delaware	100
Process Mechanical, Inc.	Delaware	100
Project Funding Corporation	Delaware	33.3
Schneider S.A.	France	.61
7-Up Bottling Co., Inc.	Puerto Rico	100

DECEMBER 1992

IN RE: ABRAMS
0040832

(7)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Sentec Corporation	Delaware	49
Serratosa & Castello, S.A.	Uruguay	5.9
Seven-Up Bottling Co. of Visalia	California	100
Siam di Tella, Ltd.	Argentina	4.17
Siam di Tella, Ltd.	Uruguay	5.9
Silectra S.A. de C.V.	Mexico	40.0
Siliconix, Inc.	California	35.3
Speech Plus	California	11
Standard Elevator Co., Inc.	Maryland	100
Superior-Sterling Company	West Virginia	100
TCOM Corporation	Delaware	100
TSC, Inc.	Ohio	100
Thermo King Corporation	Delaware	100
Theta J Corporation	Massachusetts	3.4
Toshiba Westinghouse Electronics Corporation	Maryland	50
Turbine Metal Technologies, Inc.	?	30

DECEMBER 1992

IN RE: ABRAMS
11/10/92

(8)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Turtle Creek and Allegheny River Railroad Company (The)	Pennsylvania	100
Tyree Industries Limited	Australia	68.8
Endurance Electric Pty. Limited	Australia	100
Moorebank Properties Pty. Limited	Australia	100
Tranco Electronics Pty. Limited	Australia	100
Tyree Electrical Co. Pty. Limited	Australia	100
Tyree Industries (N.Z.) Pty. Limited	New Zealand	100
Tyree Industries (Qld.) Pty. Limited	Australia	100
Tyree Industries (S.A.) Pty. Limited	Australia	100
Tyree Industries (Vic.) Pty. Limited	Australia	100
Tyree-Power Construction Limited	New Zealand	49.9
Tyree-Power Construction (Auckland) Limited	New Zealand	100
W. T. Engineering Pty. Limited	Australia	100
Westralian Transformers Pty. Limited	Australia	100
Westrans (W.A.) Pty. Limited	Australia	100
Westralian Transformers Pty. Limited	Australia	37.5
Unimation Incorporated	Delaware	100
Unimation International	Delaware	100
Unimation (Europe) Ltd.	United Kingdom	100
United Elevator Corporation	California	100
United Western Technologies Corp.	Delaware	10
Valrecon, Inc.	Delaware	100
Vektron S.A.	Mexico	24.5
VenWest, Inc.	Delaware	100

DECEMBER 1992

IN RE: ABRAMS

(9)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
W & S Systems, Inc.	Delaware	100
W. S. Insulators	India	2.5
WM Power Products, Inc.	Delaware	50
Wespace, Inc.	Delaware	100
West Valley Nuclear Service Company, Inc.	Delaware	100
Western Elevator Company, Inc.	California	100
Westinghouse Beverage Group, Inc.	Delaware	100
New Trends Corporation	California	49
Porta Pack Corporation	Delaware	50
Westinghouse Beverage Group of Arizona, Inc.	Delaware	100
Westinghouse Broadcasting Company, Inc.	Indiana	100
CATV Enterprises, Inc.	New York	100
Group W Cable Productions, Inc.	Delaware	100
Group W Cable Productions, Inc.	New York	100
Group W Radio, Inc.	Delaware	100
Group W Radio, Inc. (Cal.)	Delaware	100
Group W Radio, Inc. (Colorado)	Delaware	100
Group W Radio, Inc. (Mass.)	Delaware	100
Group W Television, Inc.	Delaware	100
Horizon International Television, Inc.	California	50
Group W Television, Inc. (Cal.)	Delaware	100
Group W Television, Inc. (Mass.)	Delaware	100
Home Theater Network, Inc.	Maine	100
Micro-Relay, Inc.	Maryland	100
PM Magazine Program Service, Inc.	Delaware	100
Westinghouse Broadcasting Company, Inc. (Cal.)	Delaware	100

DECEMBER 1992

IN RE: ABRAMS

(10)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Westinghouse Broadcasting Company, Inc. (Mass.)	Delaware	100
W-F Productions, Inc.	Delaware	100
Z Channel, Inc.	Delaware	100
Westinghouse Canada Inc.	Canada	95.15
B. F. Sturtevant Canada Inc.	Canada	100
Electrics (1978) Inc.	Canada	100
Wescan Europe Limited	Ireland	100
Westinghouse-Chester Branch, Inc.	Delaware	100
Westinghouse Combustion Turbine Services, Ltd.	Delaware	100
Westinghouse Communication Services, Inc.	Delaware	100
Westinghouse Communities, Inc.	Delaware	100
Coral Ridge Properties, Inc.	Delaware	100
Coral Highlands Association, Inc.	Florida	100
Coral Ridge Holding Corp.	Florida	100
Coral Ridge Investment Corp.	Florida	100
Cyprus Run Square	Florida	100
Coral Ridge Realty, Inc.	Florida	100
Coral Ridge Realty Sales, Inc.	Florida	100
Coral Ridge Service Corp.	Florida	100
Coral Springs Realty, Inc.	Florida	100
Florida National Properties, Inc.	Florida	100
Highland General Corporation	Florida	100
New Community Development Group Corporation	Florida	100
Ocean Mile Association, Inc.	Florida	100
Half Moon Bay Properties, Inc.	Delaware	100
Half Moon Bay Construction, Inc.	California	100
Half Moon Bay Realty, Inc.	California	100
Resources Design, Inc.	California	100
Westinghouse Communities of Arizona, Inc.	Arizona	100

DECEMBER 1992

IN RE: ABRAMS

0040836

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Westinghouse Communities of Naples, Inc.	Florida	100
The Club at Pelican Bay	Florida	100
Pelican Bay Beach Club, Inc.	Florida	100
Pelican Bay Development, Inc.	Florida	100
Pelican Bay Properties, Inc.	Florida	100
Pelican Bay Realty, Inc.	Florida	100
Pelican Bay Service Corporation	Florida	100
Pelican's Nest Investments, Inc.	Florida	100
Westinghouse Communities of Naples Investment, Inc.	Florida	100
Westinghouse Gateway Communities, Inc.	Florida	100
Westinghouse Construction International, Inc.	Delaware	100
Westinghouse Corporation	Pennsylvania	100
Westinghouse de Puerto Rico, Inc.	Delaware	100
Westinghouse de Venezuela, S.A. (VENWESA)	Venezuela	100
Ascensores Westinghouse, S.A. (AWESA)	Venezuela	100
Industrias Electronicas, S.A. (INDELEC)	Venezuela	20.0
Productos Electricos Westinghouse, S.A. (PEWESA)	Venezuela	100
Proyectos Westinghouse C.A. (PROWECA)	Venezuela	100
Servicios Industriales Westinghouse, C.A. (SERWESTCA)	Venezuela	100
Transformadores de Distribucion Trade, S.A. (TRADESA)	Venezuela	40.0
Westinghouse Electro Metalurgicas C.A. (WEMCA)	Venezuela	78.82
Luz-A-Tec Sistemas Integrados C.A.	Venezuela	100
Westinghouse Defense International Limited (WDI)	Australia	100
Westinghouse Defense International Marketing Company	Delaware	100

DECEMBER 1992

IN RE: ABRAMS
4380400

(12)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Westinghouse do Brasil S.A. (WEPESA)	Brazil	100
CMW Sistemas, Ltda. (CMWS)	Brazil	49.0
CMW Equipamentos, Ltda. (CMWE)	Brazil	49.0
Eletromar Industria Electrica Brasileira, S.A.	Brazil	7.10
Westinghouse do Nordeste S.A.	Brazil	100
Westinghouse Electric Advanced Production Technology, Limited	Delaware	100
Westinghouse Electric Dominicana, S.A.	Dominican Republic	100
Westinghouse Electric S.A. (WELSA)	Switzerland	100
Westinghouse Controlmatic GmbH	West Germany	100
Westinghouse Electric GmbH (WELGES)	West Germany	100
Westinghouse Electric (Asia-Pacific) Holdings, Ltd. (WEAPHL)	Singapore	100
Westinghouse Electric (Singapore) Ltd.	Singapore	100
Galileo Argentina, C.I.S.A.	Argentina	17.0
Galileo Uruguay, S.A.	Uruguay	91.70
Industry Services Company of Saudi Arabia, Ltd. (ISCOSA)	Saudi Arabia	75.0
Korea Industry Services Co., Ltd.	Korea	60
Westinghouse Monitor A.B.	Sweden	100
Sterwech, B.V.	Netherlands	100
Westinghouse Electrotechniek en Instrumentatie B.V. (WENI)	Netherlands	100
Controle et Applications	Netherlands	100
Thermo King do Brasil Ltda.	Brazil	100
Westinghouse, S.A. (WESA)	Spain	51
Iberatomica	Spain	8
Westinghouse Projectos Electricos, S.A. (WEPESA)	Spain	30.30
Westinghouse Asia Controls Corp.	Philippines	66.66
Westinghouse Electric France, S.A.	France	100
Westinghouse Electric GmbH S.A.R.L. (WEG)	Switzerland	100
Ercole Marelli & Company, S.p.A.	Italy	4.0
Westinghouse Irish Holdings Limited	Ireland	100
CDSW Ireland Limited	Ireland	100
Westinghouse Electric Sales and Services Limited	Ireland	100

DECEMBER 1992

RE: ABRAMS

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Westinghouse Electric Ireland Limited	Ireland	100
Westinghouse Electric Manufacturing Company Limited	Ireland	100
Westinghouse Electric Systems and Logistics, Inc.	Ireland	100
Westinghouse Electric, S.p.A. (WESPA)	Italy	100
Westinghouse Electric GmbH Birsfelden (WEG)	Switzerland	100
Westinghouse Electric (Asia) S.A.	Switzerland	100
Elektrik Techizati Imalti Tesisati, A.S.	Turkey	4.23
Hyosung Heavy Industries, Ltd.	Korea	4.5
Westinghouse Thermo King, GmbH	Switzerland	100
Westinghouse Trading Company Ltd.	Switzerland	100
Westinghouse Electric Supply Company of Saudi Arabia (WESCOSA)	Saudi Arabia	60.0
Westinghouse International Services, S.A. (WISSA)	Belgium	100
IEM S.A.	Mexico	23.7
Industria IEM, S.A. de C.V.	Mexico	91.0
Mex Control, S.A. de C.V.	Mexico	51.0
Silectra, S.A. de C.V.	Mexico	60.0
WEXICO Systems and Services, Ltd.	Saudi Arabia	40.0
Westinghouse Electric (Japan) K.K.	Japan	100
China Industry Services Co., Ltd	Taiwan	75.0
Transformadores TPL S.A.	Colombia	42.3
Westinghouse Saudi Arabia Ltd. (WSAL)	Saudi Arabia	100
Westinghouse Electric (China) S.A., Zug (WECSA)	Switzerland	100
Westinghouse Fanal GmbH	West Germany	100
Electro - Fanal S.A.	Brazil	65.0
Metzenauer & Jung BV	Netherlands	100
Norddeutsche Elektrotechnische Werke Metzenauer & Jung GmbH	West Germany	100
Westinghouse Fanal, Ltd.	United Kingdom	100
Mitsubishi-Westinghouse Electric SGC, Ltd.	Japan	50
Westinghouse Taiwan Corporation	Taiwan	100
Westinghouse Electric Australia Holdings Limited	Australia	100
Westinghouse Electric Australasia Ltd.	Australia	100
Westinghouse E-Mail, Ltd.	Australia	51
Cemac Westinghouse Pty. Ltd.	Australia	50.0

DECEMBER 1992

IN RE: ABRAMS 6880400

(14)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Westinghouse Electric Australasia Limited (WEAL)	Australia	100
Standard-Waygood of S.A. Limited	Australia	100
Westinghouse Electric Company, S.A. (WECOSA)	Delaware	100
Contradores Electricos, C.A.	Ecuador	19
Westinghouse do Brasil Servicos Ltda. (WEBRA)	Brazil	100
Westinghouse Electric Company of Korea	Korea	100
Westinghouse Electric Europe S.A. (WEESA)	Belgium	100
Westinghouse Electric Export Corporation	Delaware	100
Westinghouse Electric Holding, N.V.	Northern Antilles	100
Westinghouse Electric Overseas, B.V.	Netherlands	100
Westinghouse Electric Research and Engineering for Atomic Systems, Inc.	Delaware	100
Westinghouse Electrique Europe, S.A.	France	100
Westinghouse Electronics Integration Corporation	Delaware	100
Westinghouse Financial Services, Inc.	Delaware	100
First Westinghouse Credit Corporation	Delaware	100
Westinghouse Credit Corporation	Delaware	100
First Hotel Investment Corporation	Delaware	100
First Tanker Leasing Corporation	Delaware	100
Lakewood Shores Golf and Country Club, Inc.	Michigan	100
Penn Insurance Agency, Inc.	California	100
Westinghouse Leasing Corporation	Delaware	100
Westinghouse Securities Corporation		

DECEMBER 1992

IN RE: ABRAMS

(15)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Westinghouse Hanford Company	Delaware	100
Westinghouse Hittman Nuclear Incorporated Hittman Transport Services, Inc.	Delaware Delaware	100 100
Westinghouse Idaho Nuclear Company, Inc.	Delaware	100
Westinghouse Industry Products International Company, Inc.	Delaware	100
Westinghouse Industry Services International Company, Inc. (WISICO) Westinghouse Industry Services Asia Private Limited Westinghouse Saudi Arabia Ltd. (WSAL)	Delaware Singapore Saudi Arabia	100 100 10.0
Westinghouse International Atomic Power Co. S.A. (WIAPCO)	Switzerland	100
Westinghouse International Power Systems Company, Inc. (WIPSCO) Westinghouse Sistemas Eletricos Ltda. (WSEL)	Delaware Brazil	100 100
Westinghouse International Projects Company	Delaware	100
Westinghouse International Service Company, Limited Westinghouse International Services B.V.	Delaware Netherlands	100 100
Westinghouse International Support Services, Inc.	Delaware	100
Westinghouse International Technology Corporation	Delaware	100
Westinghouse Management Services, Inc.	Delaware	100
Westinghouse Management Systems, S.A.	France	100
Westinghouse Moldings de Puerto Rico, Inc.	Delaware	100
Westinghouse (New Zealand) Limited	New Zealand	100

DECEMBER 1992

IN RE: ABRAMS
1484004

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Westinghouse Nuclear International, Inc.	Delaware	100
Westinghouse Nuclear Espanola, Inc.	Delaware	100
Westinghouse Nuclear Japan, Inc.	Delaware	100
Westinghouse Overseas Service Corporation	Delaware	100
Westinghouse Pension Investments Corporation	Delaware	100
Westinghouse Power Equipment, Inc.	Delaware	100
Westinghouse Proyectos Electricos, S.A. (WEPESA)	Spain	40.0
Westinghouse, S.A.	Spain	11.29
Westinghouse Scandinavia A.B. (WESCAN)	Sweden	100
Westinghouse Sistemas Industriais Ltda. (WSIL)	Brazil	100
Westinghouse Technical Services Corporation	Delaware	100
Westinghouse Thermo King, S.A.	Belgium	100
Westinghouse Transport Leasing Corporation	Delaware	100
Westinghouse World Investment Corporation	Delaware	100
Galileo Argentina, C.I.S.A.	Argentina	34.0
Galileo Uruguay, S.A.	Uruguay	91.70
IEM S.A.	Mexico	19.59
Mex Control, S.A. de C.V.	Mexico	51.0
Silectra, S.A. de C.V.	Mexico	60.0
Industria IEM, S.A. de C.V.	Mexico	91.0

DECEMBER 1992

IN RE: ABRAMS
4800040842

(17)

<u>Name</u>	<u>Incorporated In</u>	<u>% of Ownership</u>
Mitsubishi Electric Corporation	Japan	3.29
Westinghouse Foreign Sales Corporation	Barbados	100
Westinghouse Foreign Sales Corporation	Virgin Islands	100
Xetron Corporation	Ohio	100

DECEMBER 1992

IN RE: ABRAMS
14804001098

(18)

ACRONYMS

AWESA	-	Ascensores Westinghouse, S.A.
CDSW	-	Compagnie des Dispositifs Semiconducteurs Westinghouse
CMWE	-	CMW Equipamentos, Ltda.
CMWS	-	CMW Sistemas, Ltda.
INDELEC	-	Industrias Electronicas, S.A.
ISCOSA	-	Industry Services Company of Saudi Arabia, Ltd.
PEWESA	-	Productos Electricos Westinghouse, S.A.
PROWECA	-	Proyectos Westinghouse C.A.
SERWESTCA	-	Servicios Industriales Westinghouse, C.A.
TRADESA	-	Transformadores de Distribucion Trade, S.A.
TUWESTCA	-	Tubos Westinghouse C.A.
VENWESA	-	Westinghouse de Venezuela, S.A.
WBC	-	Westinghouse Broadcasting and Cable, Inc.
WCC	-	Westinghouse Credit Corporation
WEAL	-	Westinghouse Electric Australasia Limited
WEBRA	-	Westinghouse do Brasil Servicos Ltda.
WEBSA	-	Westinghouse do Brasil S.A.
WBCOSA	-	Westinghouse Electric Company, S.A.
WEESA	-	Westinghouse Electric Europe S.A.
WELGES	-	Westinghouse Electric GmbH
WELSA	-	Westinghouse Electric S.A.
WEMCA	-	Westinghouse Electro Metalurgicas C.A.
WEPESA	-	Westinghouse Proyectos Electricos, S.A.
WESA	-	Westinghouse, S.A.
WESCOA	-	Westinghouse Electric Supply Company of Saudi Arabia
WESPA	-	Westinghouse Electric, S.p.A.

DECEMBER 1992

IN RE: ABRAMS
4480400-0040844

(19)

WIAPCO	-	Westinghouse International Atomic Power Co. S.A.
WIPCO	-	Westinghouse International Projects Company
WIPSCO	-	Westinghouse International Power Systems Company, Inc.
WISC	-	Westinghouse International Service Company, Limited
WISICO	-	Westinghouse Industry Services International Company, Inc.
WISSA	-	Westinghouse International Services, S.A.
WITCORP	-	Westinghouse International Technology Corporation
WNI	-	Westinghouse Nuclear International, Inc.
WOSCO	-	Westinghouse Overseas Service Corporation
WSAL	-	Westinghouse Saudi Arabia Ltd.
WSEL	-	Westinghouse Sistemas Electricos Ltda.
WSIL	-	Westinghouse Sistemas Industriais Ltda.

DECEMBER 1992

IN RE: ABRAMS
548800-004845