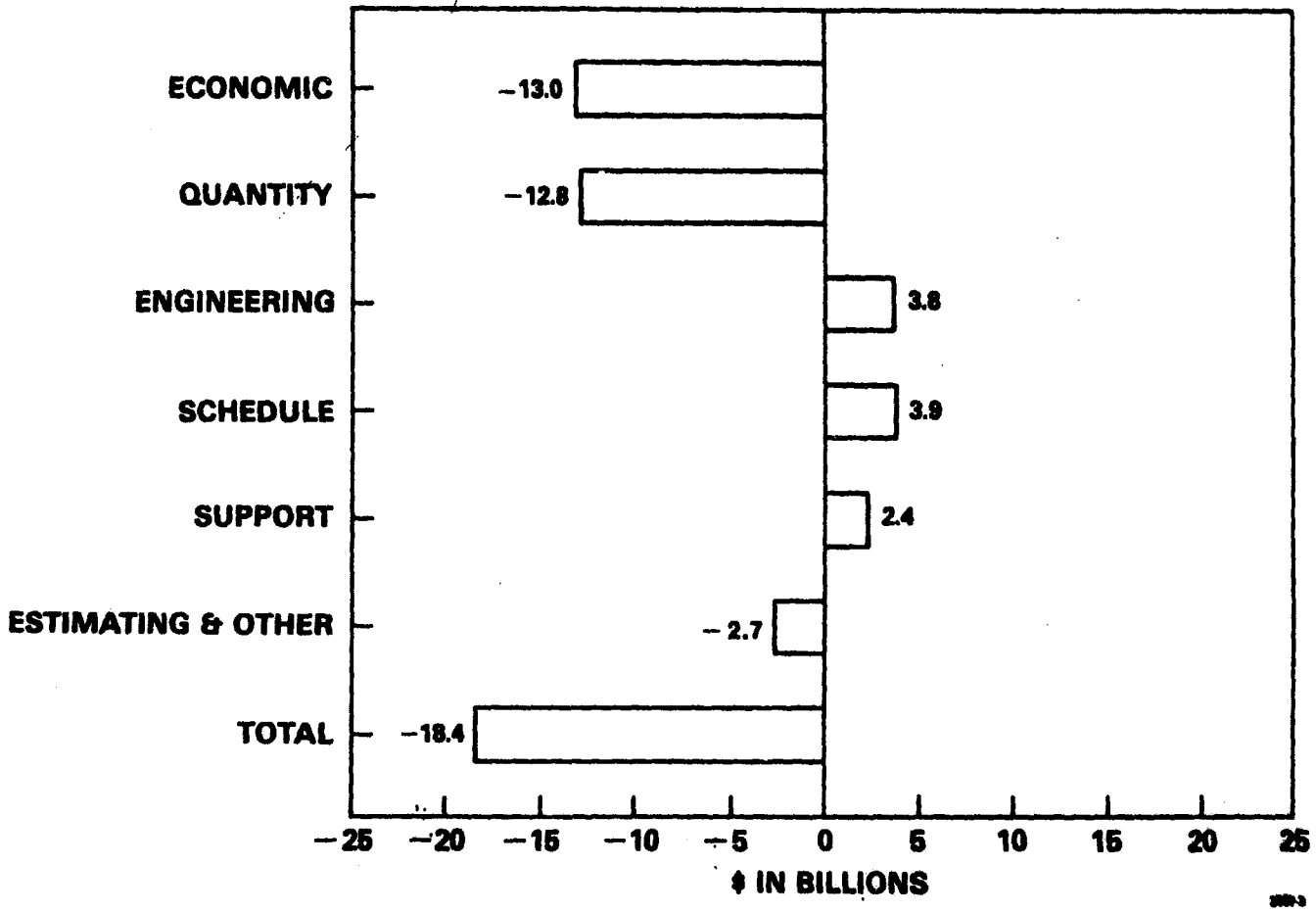DECEMBER 1982 SARs
COST GROWTH BY CATEGORY