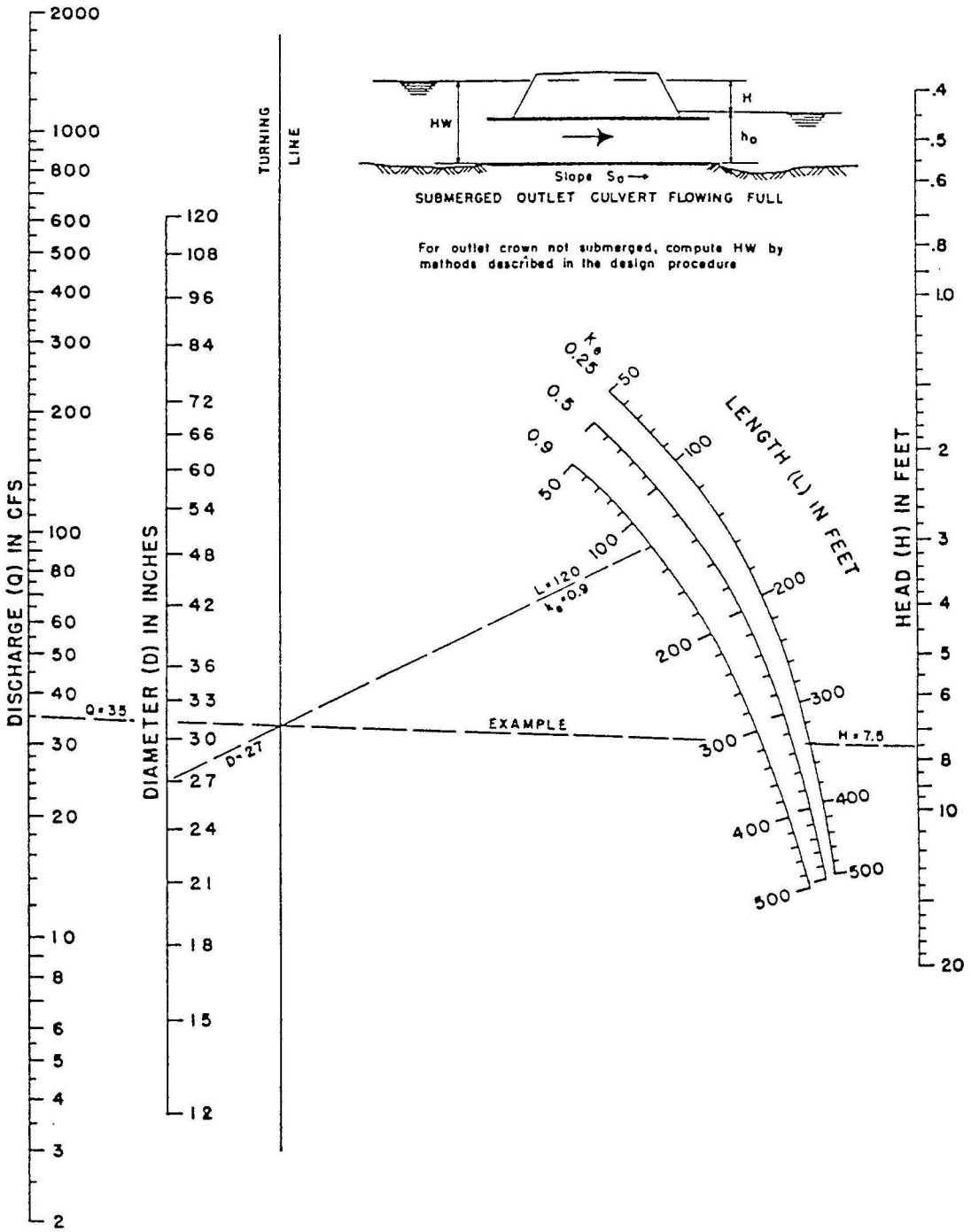
EXHIBIT NO. 27

Head For Standard C.M. Pipe Culverts Flowing Full n = .024



HEAD FOR
STANDARD
C. M. PIPE CULVERTS
FLOWING FULL
n = 0.024