to the 28 towers being constructed, similarly designed towers at four other low-activity airports in calendar year 1965.

Our comparison of the relative merits of the new and conventional designs indicates that the additional costs are largely attributable to aesthetic factors inherent in the nonconventional design of the new towers. Agency officials have informed us that such nonconventional design provides no significant functional improvements over conventionally designed towers previously constructed. In view of the significant additional cost of the new towers, the design of which was apparently selected for aesthetic factors rather than for any functional improvements over towers previously constructed, we question whether the more expensive design was justified.

In his letter to us dated November 3, 1965, the Administrator indicated that he agreed with our findings and advised us that towers of a lower cost design would be substituted at the four locations already scheduled for new towers. He stated that at 17 locations a reduction in expenditures could have been realized if a timely cost reduction program had been undertaken; for the remaining 11 locations, construction was too far along to make any major changes that would produce a reduction in cost.

The Administrator informed us also that, to conform to the Federal Aviation Agency's policy of selecting economical architectural designs that meet their operational and technical requirements, the Agency is pursuing means of reducing the cost of not only the towers designed for low-activity airports but also the towers planned for high-activity airports. However, to avoid reoccurrence of the situation described in this report, we are recommending that the Administrator direct that the Federal Aviation Agency's Orders be amended to recognize the policy relating to the selection of economical designs and to establish the necessary instructions to implement this policy.

[Index No. 45—B-158572, June 21, 1966]

Review of the Equipment Modification Program for M48A1 Tanks, Department of the Army

The General Accounting Office reviewed the Department of the Army's equipment modification program for M48A1 tanks.

We believe that the Department of the Army should develop and consider cost and other pertinent factors relating to the alternative of accomplishing major equipment modifications during the overhaul process when such an alternative is available. Pertinent information with respect to the question of whether to convert used or unused gasoline-powered M48A1 tanks to the diesel-powered M48A3 configuration was not presented to top management officials, at the Army Chief of Staff and Secretary of the Army level, for consideration when the decision was made to convert the unused tanks.

The decision was based, in part, on estimates of $63,033 to convert an unused tank and $71,360 to convert a used tank, indicating a savings through conversion of unused tanks. However, at that time the Army was aware that, in any event, the used tanks were to be completely torn down and rebuilt at an estimated unit cost of $12,621. Presentation of these facts to top management officials would have