

**P** Process Steps

**R** Re-arrange - Re-organize - Records

**O** Obvious

**C** Combine - Control Change

**E** Evaluate - Exchange - Eliminate

**D** Different - Details - Divide

**U** Understanding - Unorganized - Union

**R** Repetition - Review - Results - Reporting

**E** Explain - Explore - Environment

**S** Simplify - Substitute - Safety - Sequence

  

**C** Customers - Continuous Improvement

**O** Observe - Organize

**U** Unused - Useful

**N** Nevers - New

**T** Time - Trouble Spots - Troubleshooting