This report contains 12 pages (including cover page)

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

For The Quarterly Period Ended September 30, 1994

Commission File Number 0-5884

THE WEST COMPANY, INCORPORATED
(Exact name of registrant as specified in its charter)

Pennsylvania	23-1210010
(State or other jurisdiction of incorporation or organization)	I.R.S. Employer Identification Number)
101 Gordon Drive, PO Box 645, Lionville, PA	19341-0645
Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code 610-594-2900

N/A

Former name, former address and former fiscal year, if changed since last report.

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding twelve months, and (2) has been subject to such filing requirements for the past 90 days. Yes X . No .

September 30, 1994 - - - 16,059,890

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

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Quarter Ended September 30, 1994

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Part I - Financial Information

Item 1. Financial Statements
The West Company, Incorporated and Subsidiaries
CONSOLIDATED STATEMENTS OF INCOME
(in thousands, except per share data)

	Three Months Ended Sept. 30, 1994		Oct. 3, 1993		Nine Months Ended Sept. 30, 1994		Oct. 3, 1993	
Net sales	$ 87,400	100 %	$81,900	100 %	$266,000	100 %	$255,900	100 %
Cost of goods sold	62,000	71	57,800	71	181,900	68	180,800	71
Gross profit	25,400	29	24,100	29	84,100	32	75,100	29
Selling, general and administrative expenses	15,600	18	15,100	18	48,000	18	45,800	18
Other (income) expense, net	(200)	-	600	1	1,000	1	(100)	-
Operating profit	10,000	11	8,400	10	35,100	13	29,400	11
Interest expense	1,100	1	700	1	2,400	1	2,100	1
Income before income taxes and minority interests	8,900	10	7,700	9	32,700	12	27,300	10
Provision for income taxes	3,200	4	2,800	3	12,100	4	10,400	4
Minority interests	300	-	300	-	1,400	1	1,100	-
Income from consolidated operations	5,400	6 %	4,600	6 %	19,200	7 %	15,800	6 %
Equity in net income of affiliated companies	200		200		900		800	
Income before cumulative effect of change in accounting method	5,600		4,800		20,100		16,600	
Cumulative effect to January 1, 1993 of the change in accounting for income taxes	-		-		-		1,000	
Net income	$ 5,600		$ 4,800		$ 20,100		$ 17,600	
Net income per share:								
Income before cumulative effect of change in accounting method	$ .35		$ .30		$ 1.26		$ 1.05	
Cumulative effect of change in accounting method	-		-		-		.06	
	$ .35		$ .30		$ 1.26		$ 1.11	
Average shares outstanding	16,049		15,879		16,000		15,817	

The Company adopted Statement of Financial Accounting Standards No. 109, Accounting for Income Taxes, in 1993.
See accompanying notes to financial statements.

The West Company, Incorporated and Subsidiaries
CONSOLIDATED BALANCE SHEETS
(in thousands, except per share data)

<A>

ASSETS	Sept. 30, 1994	Dec. 31, 1993
Current assets:		
Cash, including equivalents	$ 15,400	$ 5,200
Accounts receivable	53,900	43,300
Inventories	37,700	34,500
Other current assets	12,800	10,200
Total current assets	119,800	93,200
Net property, plant and equipment	188,900	172,800
Investments in affiliated companies	22,200	17,800
Intangibles and other assets	32,800	23,600
Total Assets	$363,700	$307,400
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Current portion of long-term debt	$ 13,000	$ 5,400
Notes payable	14,100	2,300
Accounts payable	14,100	14,100
Other current liabilities	32,300	25,000
Total current liabilities	73,500	46,800
Long-term debt, excluding current portion	23,200	24,600
Deferred income taxes	21,100	18,400
Other long-term liabilities	20,500	18,600
Minority interests	14,700	10,900
Shareholders' equity	210,700	188,100
Total Liabilities and Shareholders' Equity	$ 363,700	$307,400
Shareholders' equity per share	$ 13.12	$ 11.82

See accompanying notes to financial statements.

The West Company Incorporated and Subsidiaries
CONSOLIDATED STATEMENTS OF CASH FLOWS
(in thousands)

	Nine Months Ended	
	September 30, 1994	October 3, 1993

Cash flows from operating activities:		
Net income, plus net non-cash items	$38,800	$ 34,200
Changes in assets and liabilities	(6,100)	(12,000)
Net cash provided by operating activities	32,700	22,200
Cash flows from investing activities:		
Property, plant and equipment acquired	(18,000)	(26,900)
Proceeds from sales of assets	900	8,000
Payments for acquisitions, net of cash acquired	(8,200)	-
Net cash used in investing activities	(25,300)	(18,900)
Cash flows from financing activities:		
New long-term debt	-	2,300
Repayment of long-term debt	(1,300)	(3,100)
Notes payable, net	6,300	(800)
Dividend payments	(5,300)	(4,700)
Capital contribution by minority owner	400	-
Sale of common stock, net	2,300	2,500
Net cash provided by (used in) financing activities	2,400	(3,800)
Effect of exchange rates on cash	400	(100)
Net increase (decrease) in cash, including equivalents	$10,200	$ (600)

See accompanying notes to financial statements.

The West Company, Incorporated and Subsidiaries
Notes to Interim Financial Statements

The interim consolidated financial statements for the three and nine month periods ended September 30, 1994 are based on the Company's accounts without audit and should be read in conjunction with the consolidated financial statements and notes thereto of The West Company, Incorporated appearing in the Company's 1993 Annual Report on Form 10-K.

1. Interim Period Accounting Policy

In the opinion of management, the unaudited Condensed Consolidated Balance Sheet as of September 30, 1994 and the related unaudited Consolidated Statement of Income for the three and nine months periods then ended and the unaudited Condensed Consolidated Statement of Cash Flows for the nine month period then ended and for the comparative periods in 1993 contain all adjustments, consisting only of normal recurring accruals, necessary to present fairly the financial position as of September 30, 1994 and the results of operations and cash flows for the respective periods. The results of operations for any interim period are not necessarily indicative of results for the full year.

In the fourth quarter of 1993, the Company standardized its reporting year end to December 31 thereby eliminating the one month lag for all international operations. Consequently, the first nine months of 1994, include the first nine calendar months for all operations, but 1993 comparative information reflects the nine months from December 1992 through August 1993 for all international subsidiaries.

Operating Expenses

Certain operating expenses have been annualized for interim reporting purposes.

Income Taxes

The tax rate used for interim periods is the estimated annual effective consolidated tax rate, based on current estimates of full year results, except that taxes applicable to operating results in Brazil are recorded on a basis discrete to the period, and prior year adjustments, if any, are recorded as identified.

The West Company, Incorporated and Subsidiaries
Notes to Interim Financial Statements
(Continued)

2. Inventories at September 30, 1994 and December 31, 1993 are summarized as follows:

(in thousands)	1994	Audited 1993
Finished goods	$ 16,800	$ 14,100
Work in process	5,300	4,700
Raw materials and supplies	15,600	15,700
	$ 37,700	$ 34,500

3. The carrying value of property, plant and equipment is determined as follows:

(in thousands)	1994	Audited 1993
Property, plant and equipment	$ 360,700	$ 322,800
Less accumulated depreciation	171,800	150,000
Net property, plant and equipment	$ 188,900	$ 172,800

4. Common stock issued at September 30, 1994 was 16,844,735 shares, of which 784,845 shares were held in treasury. Dividends of $.11 per common share were paid in each quarter of 1994.

5. The Company has accrued the estimated cost of environmental compliance expenses related to current and former manufacturing facilities. The ultimate cost to be incurred by the Company cannot be fully determined; however, based on information currently available, the Company believes the accrued liability is sufficient to cover the future costs of required remedial actions.

Item 2.

Management's Discussion and Analysis of Financial Condition and Results of Operations.

Results of Operations for the Three and Nine Months Ended September 30, 1994 Versus the Comparable 1993 Periods.

Net Sales

Net sales for the third quarter 1994 were $5.5 million, or 7%, higher than the same period in 1993. In the U.S., demand increased for Safety Squeeze, a closure system used on an over-the-counter pain reliever, and Spout-Pak, a gable beverage carton fitment sold in consumer products markets. In addition, higher sales reflect the acquisition of a 51% interest in Schubert Seals A/S, favorable foreign exchange rate differences, and volume increases in the Company's core health care markets. Especially notable was increased demand in Brazil related to the improved economic outlook there.

For the nine months, net sales were $10.1 million higher compared to the same period in 1993. The variance in the reported periods (see note 1 to Interim Financial Statement) included in 1993 favorably impacted reported sales comparisons by $2.1 million. In addition, increased sales reflect consolidation of sales of companies acquired in 1994, sales to U.S. consumer products markets and machinery sales. Volume increases were evident in core health care markets. In part, these increases were offset by the absence of Tri/West Systems, Inc. sales (sold in the third quarter of 1993) and unfavorable exchange rate variances due to a stronger U.S. dollar.

Gross Profit

Gross profit for the third quarter ended 1994 was $1.3 million, or 5%, higher compared to the same quarter in 1993. Margins were flat compared to the 1993 period and the improvement reflects the sales increase. Vacation closedown at the Company's and its customers' facilities in the quarter negatively impact comparisons to earlier quarters.

For the nine month period, gross profit margins were 2.2 percentage points higher in 1994 versus the same period in 1993. Improved operating efficiencies in the U.S.and higher product demand contributed to the increase over 1993. Also, the standardization of reporting periods accounted for $1.6 million of the comparative increase in gross profit, the majority of which was offset by the unfavorable foreign exchange impact of a stronger U.S. dollar.

Selling, general and administrative expenses increased by $0.5 million for the third quarter 1994 versus the same 1993 quarter, and are $2.2 million higher for the nine months of 1994 compared to 1993. Higher expenses reflect acquired companies' costs, rental and other expenses related to the Company's new headquarters facility, and outside service costs. Reporting period standardization and charitable contributions also negatively impacted comparisons. Cost savings because of staff reductions over the last three years are evident in core operations costs.

Other income for the quarter was $0.2 million versus other expense of $0.6 million in 1993. For the nine month, other expense was $1.0 million compared with $0.1 millon of other income in the 1993 period. Implementation of a new economic plan in Brazil, which recently established the new REAL currency in parity with the U.S. dollar, had the effect of significantly reducing translation losses primarily in the quarter. However, interest income earned in Brazil was also lower in 1994 when compared to the same periods in 1993. The other significant event impacting nine month comparison is the first quarter 1993 gain from the sale of the Company's former headquarters and research center facilities.

Interest Expense and Minority Interests

Interest expense for the third quarter of 1994 increased by $0.4 million compared to the same period in 1993, and the nine month period was $0.3 million higher in 1994 compared to 1993. These increases reflect the May 1994 acquisition and consolidation of Schubert Seals A/S. Year-to-date interest expense increases are offset, in part, by lower average debt levels.

Minority interests reflect higher earnings of the Company's subsidiaries in Europe and the 49% minority ownership in Schubert Seals A/S.

Taxes

The tax rate for the third quarter ended 1994 was 36.3%. This reflects the reduction of the estimated effective annual tax rate to 37% because of lower state tax liabilities and shifts in the geographic source of expected earnings. The effective annual tax rate at the end of 1993 was 38%.

Net Income

Net income for the third quarter 1994 was $5.6 million, or $.35 per share, compared to net income for the third quarter 1993 of $4.8 million, or $.30 per share. Net income for nine months was $20.1 million, or $1.26 per share, compared to net income of $16.6 million, or $1.05 per share (before the cumulative adjustment of deferred taxes to adopt Statement of Financial Accounting Standards No. 109, Accounting for Income Taxes). The Company's adoption of SFAS 109 added $1 million, or $.06 per share, to the nine month 1993 earnings.

Financial Position

Working capital at September 30, 1994 was $46.3 million, a ratio of 1.63 to Working capital of $46.4 million at December 31, 1993 reflected a ratio of 1.99 to 1. Higher levels of receivables and cash at September 30, 1994, reflecting timing of sales in the quarter, were offset by higher short-term borrowings.

Cash flows provided by operating activities were adequate to fund acquisition payments for Schubert Seals A/S, Senetics Inc., and DanBioSyst (UK) Ltd, capital expenditures, long-term debt repayments and dividends. However, total debt increased as cash balances rose in the period. Total debt as a percentage of total invested capital was 18.2% at the end of September 30, 1994, compared to 14.0% at the end of December 31, 1993. The Company recently signed a new long-term revolving credit facility which makes available $30 million in addition to existing unused credit facilities of $10 million at September 30, 1994.

Part II - Other Information

Item 1. Legal Proceedings

Reference is made to certain legal proceedings contained in Part II, Item 1, of the Company's Form 10-Q for the quarter ended June 30, 1994.

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibit 10(a) - The West Company Non-Qualified Deferred Compensation Plan for Designated Executive Officers
Exhibit 27. Financial Data Schedule.

(b) No reports on Form 8-K have been filed for the three months ended September 30, 1994.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

THE WEST COMPANY, INCORPORATED

(Registrant)

November 14, 1994 — /s/ R. J. Land

Date — (Signature)

R. J. Land
Sr. Vice President,
Finance and Administration
and Chief Financial Officer

November 14, 1994 — /s/ A. M. Papso

Date — (Signature)

A. M. Papso
Vice President and Corporate Controller
(Chief Accounting Officer)

THE WEST COMPANY
NON-QUALIFIED DEFERRED COMPENSATION
PLAN FOR DESIGNATED EXECUTIVE OFFICERS

The West Company (the "Company") hereby adopts this Plan to permit designated Executive Officers of the Company to defer receipt of a specified portion of their annual compensation:

1. Eligible Officers: Employees of the Company or its subsidiaries are eligible to make the election set forth in this Plan if they are:(i) employed in the United States as an Executive Officer of the Company or any of its subsidiaries, and (ii) designated as an eligible Executive Officer by the Compensation Committee.

2. Deferrable Compensation: An eligible Executive Officer may elect to defer any whole percentage of (i) his annual base salary, (ii) cash bonus, or (ii) both ("Compensation").

3. Election to Defer:

(a) An eligible Executive Officer who desires to defer payment of any portion of his Compensation in any calendar year shall notify the Company's Secretary in writing on or before December 15 of the prior year, stating how much of his Compensation shall be deferred. An election so made shall be irrevocable and shall apply to each calendar year thereafter until the Executive Officer shall, on or before any December 15, notify the Company's Secretary in writing that a different election shall apply to the following calendar years, which election shall likewise continue in effect until similarly changed. For 1994 only, an eligible Executive Officer may elect to defer Compensation earned after the date the Executive Officer notifies the Company's Secretary in writing of the amount of his Compensation he elects to defer.

(b) An eligible Executive Officer who elects to defer Compensation to the Plan during a calendar year shall be deemed to have waived his right to participate in The West Company Savings Plan for that year and, accordingly, shall be ineligible to participate in the Savings Plan.

4. Matching Contributions: The Company will contribute to the Plan an amount equal to 50% of the first 6% of base salary an Executive Officer elects to defer. Matching contributions shall not be made for deferrals of base salary in excess of 6% or any portion of a cash bonus deferred by an Executive Officer.

5. Investment of Deferred Compensation Accounts:

(a) Allocations: The Company shall establish an "A" Account and a "B" Account for each Executive Officer contributing to the Plan. An Executive Officer's Compensation deferred pursuant to Paragraph 3 during a month shall be allocated to his "A" Account as of the last day of that month. Company matching contributions made pursuant to Paragraph 4 during a month shall be allocated to his "B" Account as of the last day of the month.

(b) Investment: Each Executive Officer shall direct the investment of his "A" Account and "B" Account among the Investment Funds offered under the Plan by complying with administrative procedures established by the Company. An

Executive Officer's election shall specify the whole percentage of his "A" Account and "B" Account to be invested in an Investment Fund. An Executive Officer's election shall remain in effect until a new election is made. An Executive Officer may change an election of Investment Funds or transfer existing Account balances among Investment Funds once per month by complying with the administrative procedures established by the Company. The Company shall establish procedures to review the investment elections made by an Executive Officer and shall retain the authority to override any investment election if it determines, in its sole discretion, that such an override is in the Company's best interests.

(c) Investment Funds. An Executive Officer may invest amounts credited to his "A" Account and "B" Account among the Investment Funds selected by the Company. The Company shall make available to each Executive Officer literature summarizing the investment characteristics of each Investment Fund.

(d) Valuation of Participant Accounts. Any increase or decrease in the fair market value of an Investment Fund shall be computed and credited to or deducted from the Accounts of all Executive Officers who invested in the Investment Fund in accordance with policies and procedures established by the Company.

(e) Indemnity. By electing to defer Compensation pursuant to the Plan, each Executive Officer hereby recognizes and agrees that the Company and any other individual responsible for administering the Plan (including the Company's Secretary or any trustee responsible for holding assets under the Plan) (collectively, the "Administrators") are in no way responsible for the investment performance of the Executive Officer's Account.

6. Vesting:

(a) Regular Vesting: An Executive Officer shall always be 100% vested in the Compensation deferred pursuant to Paragraph 3. An Executive Officer shall be 40% vested in matching contribution made on his behalf under Paragraph 4 after two years of employment with the Company or any of its subsidiaries. An Executive Officer's vested interest in such matching contributions will increase by 20% per year of employment, so that he is 100% vested after five years of employment with the Company or any of its subsidiaries. A "year of employment" will be credited to an Executive Officer for each 12 month period, beginning on his date of hire by the Company or any of its subsidiaries (and each anniversary thereof), during which he is continuously employed by the Company or any of its subsidiaries.

(b) Vesting After Change of Control of the Company: Notwithstanding Paragraph 6(a) above, an Executive Officer shall immediately be 100% vested in matching contributions made pursuant to Paragraph 4 after a Change of Control of the Company. A Change of Control of the Company shall be deemed to have occurred when, in connection with or as the direct or indirect result of a Control Transaction, either of the following events shall have occurred:

(i) within one year after a Control Transaction, individuals who were Directors of the Company immediately prior to such Control Transaction shall cease to constitute a majority of the Board (or of the Board of Directors of any successor to the Company); or

(ii) any entity or person, either alone or acting in concert with others, acquires shares of the Company's stock for the purpose of effecting a change in the Board specified in Paragraph 6(b)(i) above and such acquisition results in that entity or person, either alone or acting in concert with others, directly or indirectly owning beneficially 51% or more of the Company's outstanding shares.

A "Control Transaction" is any acquisition or sale of any assets or capital stock of the Company, whether or not approved by the Company's Board of Directors or its shareholders.

7. Payment of Deferred Compensation:

(a) Distribution Event: An Executive Officer's Accounts (or relevant portion thereof) shall be distributed as soon as reasonably feasible after the appropriate Valuation Date following a Distribution Event. The following events, and no others, shall constitute Distribution Events:

(i) For allocations to an Executive Officer's "A" Account and "B" Account, the termination of his employment with the Company and all of its subsidiaries for any reason, including retirement, death or disability;

(ii) For allocations to an Executive Officer's "A" Account during each calendar year, the fifth anniversary of the end of that year unless the Executive Officer elects (by informing the Company's Secretary) before the fourth anniversary of the end of that year to defer the distribution to a later, specified date (in which case the distribution shall be made on the date specified by the Executive Officer); or

(iii) For allocations to an Executive Officer's "A" Account, the determination by the Compensation Committee that the Executive Officer has incurred a Hardship. For purposes of this Paragraph, a "Hardship" is a financial burden of the general type described in Section 10.2 of The West Company Savings Plan that cannot reasonably be relieved through use of the Executive Officer's personal assets. To apply for a Hardship distribution, an Executive Officer must submit a written application to the Company's Secretary indicating (i) the nature of the hardship, (ii) the amount the Executive Officer needed to alleviate the hardship, and (iii) the Account from which a distribution, if approved, shall be made. The Compensation Committee shall have complete and unfettered discretion to approve or deny, for any or no reason, any application for a Hardship distribution submitted by an Executive Officer.

Amounts allocated to an Executive Officer's "B" Account shall not be available for distribution under Paragraphs 7(a)(ii) and (iii).

(b) Valuing Accounts for Distributions: The value of an Executive Officer's "A" Account and "B" Account shall be determined as of the effective date of a distribution from the Plan (the "Valuation Date"), which shall be a date selected by the Company within a administratively reasonable time period following a Distribution Event. The relevant portion of an Executive Officer's Account shall then be distributed in accordance with this Paragraph 7.

(c) Form of Distribution: Except as otherwise provided, all distributions from the Plan shall be made in a cash lump sum. For amounts payable upon termination of employment pursuant to Paragraph 7(a)(i), an Executive Officer may receive the distribution in a lump sum or in five equal annual installments. If an installment distribution is elected, the first installment shall be paid on the January 15 immediately following the Executive's termination from employment, and the others on January 15 of the second, third, fourth and fifth years following such termination. The Executive Officer shall continue to direct the investment of any amount remaining in his Account and the second to fifth installments shall be adjusted to take into account any earnings or losses.

At the time the Executive Officer elects to defer Compensation pursuant to Paragraph 3, he shall elect whether a distribution pursuant to Paragraph 7(a)(i) shall be made in a cash lump sum or in five equal annual installments. This election shall continue in effect until changed by the Executive Officer, provided that any such change shall be effective only if the Executive Officer submits appropriate instructions, in accordance with administrative procedures established by the Company, by December 15 of the year prior to the year in the Executive Officer becomes entitled to a distribution.

8. Designation of Beneficiary: If a Executive Officer dies prior to

receiving the entire balance of his Account, any balance remaining in his Account shall be paid in a lump sum to the Executive Officer's designated beneficiary, or if the Executive Officer has not designated a beneficiary in writing to the Company's Secretary, to his estate. Any designation of beneficiary may be revoked or modified at any time by the Executive Officer.

9. Unsecured Obligation of Company: The Company's obligations to establish and maintain Accounts for each eligible electing Executive Officer and to make payments of deferred compensation to him under this Plan shall be the general unsecured obligations of the Company. The Company shall be under no obligation to establish any separate fund, purchase any annuity contract, or in any other way make special provision or specifically earmark any funds for the payment of any amounts called for under this Plan, nor shall this Plan or any actions taken under or pursuant to this Plan be construed to create a trust of any kind, or a fiduciary relationship between the Company and any eligible Executive Officer, his designated beneficiary, executors or administrators, or any other person or entity. If the Company chooses to establish such a fund or purchase such an annuity contract or make any other arrangement to provide for the payment of any amounts called for under this Plan, such fund contract or arrangement shall remain part of the general assets of the Company, and no person claiming benefits under this Plan shall have any right, title, or interest in or to any such fund, contract or arrangement.

10. Withholding of Taxes: The rights of a Executive Officer (and his beneficiaries) to payments under this Plan shall be subject to the Company's obligations at any time to withhold from such payments for any income or other tax on such payments.

11. Assignability: No portion of a Executive Officer's Account may be assigned or transferred in any manner, nor shall any Account be subject to anticipation or to voluntary or involuntary alienation.

12. Amendments and Termination: This Plan may be amended by a Committee of the Board of Directors consisting only of Directors not eligible to defer compensation under this Plan. This Plan may be terminated at any time by the Board of Directors. No amendment or termination may adversely affect a Executive Officer's Account existing on the date such amendment or termination is made, nor any election previously made under the Plan as to compensation for the calendar year in which the amendment or termination occurs.

13. Effective Date: The Plan shall be effective with respect to Executive Officer's Compensation earned after August 30, 1994.

To record the adoption of the Plan, The West Company has caused its authorized officers to affix its corporate name and seal this 30th day of August, 1994.

[CORPORATE SEAL] THE WEST COMPANY, INCORPORATED

Attest:------------------------ By:--------------------------------

John R. Gailey III
Secretary

George R. Bennyhoff
Senior Vice President - Human Resources

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