(20 pts) 22. Inventory records are maintained on Tape 11 with the following layout;

Position	Variable Name	Description
1-6 7-29 30-33 34-37	INUM (provide your own) BINV EINV	Item Number Item Name Beginning Inventory level (XXXX) Ending Inventory level (XXXX)

Assuming that the proper control cards have been prepared, write a complete FORTRAN program that will read this file and rewrite it onto Tape 12, omitting any records with no change in inventory level (where beginning inventory and ending inventory are the same). Be sure and terminate this program properly. (You may want to prepare a program flow chart before writing this program.)

