

SCHEDULE I
GRADE SPECIFICATIONS

Sheet 5

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Mello Gloss
CATEGORY: Inside Gloss
COLOR: White
NUMBER: 782
QUALITY: First

PIGMENT: 60.3%

Lithopone
Titanox

VEHICLE: 39.7%

Mixing Varnish
Heavy Bodied Linseed Oil
Drier & Thinner

LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
741	21.04	.0429 per Lb.	31.79
122	3.77	.1465	17.87
356 1/2	45	.6969 per Gal.	31.36
49 7/8	7 1/8	.8648 " "	6.16
181 1/8	25.96	.2188 " "	5.68

Calculated Yield

1,430 1/2 102.89

92.86

Manufacturing Loss

2.89

Actual Yield

100

OPA

0000831

COST ANALYSIS:

Material Cost per Gallon or Pound

.9286

Direct Labor Cost per Gallon or Pound

.0612

Factory Overhead per Gallon or Pound

.1039

Bulk Cost per Gallon or Pound

1.0937

Complete Package Cost per Gallon or Pound

Package

.1278

Labor

.0378

Overhead

.0457

.2113

Factory Cost in Package per Gallon or Pound

1.3050

PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

		L.C.L.	Carload
(A) To a company owned or controlled outlet	Delivered	2.29	2.13
(B) To an independent wholesaler	"	1.99	1.87
(C) By company owned or controlled outlet to retail customer	"	3.45	--
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	"	2.42	--
(E) To other (Specify) (To Larger Retail Dealer Buyer) (Over \$500.00 - 10%)	"	2.29	2.13

(Approximate percentage of our business is sold to Class D customers)

N 4804