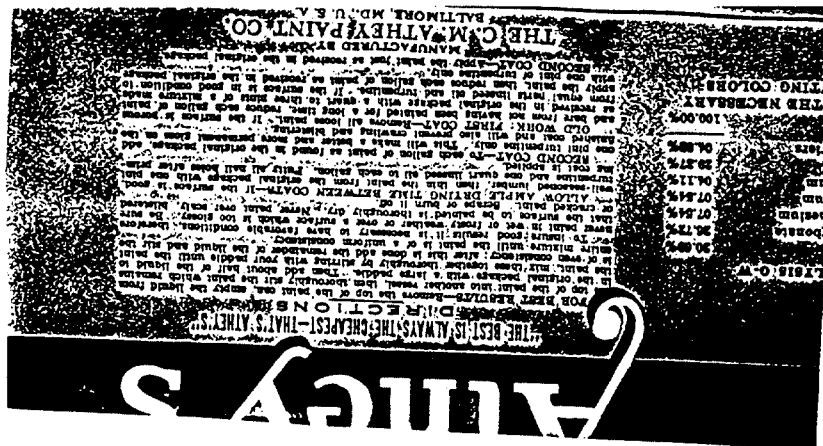




GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S 100% PURE PAINT
 CATEGORY: EXTERIOR HOUSE PAINT
 COLOR: WHITE
 NUMBER:
 QUALITY: FIRST

	LB.	Yld. In Gals.	Unit Cost	Total Cost
PIGMENT: 68%				
Magnesium Silicate	66½	2.8	.01½ @ lb.	\$ 1.00
Calcium Carbonate	66½	2.9	.01½ @ lb.	1.00
Titanium Dioxide	73	2.2	.14-3/4 @ lb.	10.77
Zinc Oxide	260	5.5	.07½ @ lb.	13.85
Basic Carbonate Lead-336		6.3	.08½ @ lb.	27.72
Barium Sulphate	37	1.0	.01½ @ lb.	.56
VEHICLE: 32%				
Refined Linseed Oil	283	36.5	1.09 @ Gal.	39.79
Bodied Linseed Oil	88	11	1.14 @ Gal.	12.54
Drier	12	1.5	1.13 @ Gal.	1.70
Mineral Spirits	20	3	.13 @ Gal.	.39
Turpentine	20	3	.75 @ Gal.	2.25
CALCULATED YIELD	1262.	75.70		\$116.57
MFG. LOSS 2½%		1.89		
ACTUAL YIELD		73.81		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.59
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.75
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.87

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
 IN MARCH-1942

- (A) To a company owned or controlled outlet.....\$
 (B) To an independent wholesaler.....
 (C) By company owned or controlled outlet to retail customer.....
 (D) To an independent retailer (Dealer).....
 (E) To other (specify).....

N 4486

OPA 000047