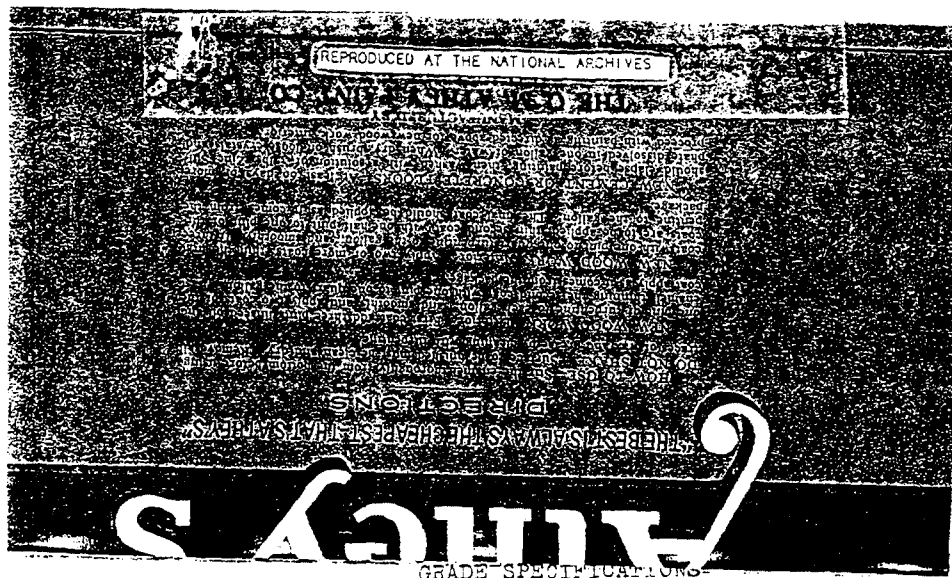




COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S C. M. A. FLOOR & DECK PAINT
 CATEGORY: INTERIOR & EXTERIOR PAINT
 COLOR: GRAY
 QUALITY: FIRST

PIGMENT: 32%	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Titanium Barium	40	1.1	.05-3/4 @ 1b	2.30
Lithopone	125	3.5	.04 1/2 @ 1b	5.31
VEHICLE: 68%				
Varnish	353	47.0	.86 @ Gal	40.42
CALCULATED YIELD	518	51.6		48.03
WFG. LOSS 2 1/2%		1.3		
ACTUAL YIELD		50.3		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.96
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.13
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.25

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).....\$ 2.25 GAL
 (E) To other (specify).....\$ _____