

OFFICE OF PRICE ADMINISTRATION
Washington, D. C.

June 1, 1942
Refer to: 2,4, Jan

Gentlemen:

Due to a printer's oversight the following question was omitted from the O.P.A. Paint Questionnaire which was recently mailed to you. We ask that you supply the information requested in the table below and return it at the same time you return the completed paint questionnaire. Two copies of this letter are enclosed, one of which you may keep for your files.

Name of Company The Sherwin-Williams Co. Name of Plant Consolidation of Plants
Address of Company 101 Prospect Ave., N.W. Address of Plant Cleveland, Ohio

APPROXIMATE PERCENTAGES OF TRADE AND INDUSTRIAL SALES TO TOTAL SALES

KIND OF SALE	1939	1940	1941	1st 3 1942
	Pct.	Pct.	Pct.	Pct.
Trade Sales 1/	67.6	57.8	54.9	1942 figures available through October
Industrial Sales - (A) Maintenance Finishes 2/				
Industrial Sales - (B) Product Finishes 3/	32.4	42.2	45.1	
Total Sales All Paint Products 4/	100.0%	100.0%	100.0%	100.0%

- 1/ The regular shelf goods line distributed by the jobber or direct to the dealer and sold by the dealer to the painter or to the household consumer.
- 2/ 3/ Maintenance paints are to be defined as those finishes regularly manufactured for use in plant or structural maintenance; i.e., smoke stack, steel paints, etc. as distinguished from product finishes, which are to be defined as those custom built finishes manufactured for an industrial consumer to be used in applying a protective coating to a product manufactured by that consumer.
- 4/ To be based on total sales reported on Line 29, Schedule III of Paint and Paint Products Questionnaire.

Very truly yours,

Donald H. Wallace

Donald H. Wallace
Acting Director
General Products Price Division

N 4385

Side Name: SMP

General Products
35.459
12
5

SWOPA0000003

Handwritten notes:
35.459
12.12
81.498
12.12
35.459
12.12
81.498
12.12

$\frac{.06}{1.64}$

$\frac{.22}{1.36}$

$\frac{.06}{1.53}$

$\frac{.22}{1.75}$

Handwritten calculations:
 $\frac{.06}{1.64}$
 $\frac{.0778}{.0390}$
 $\frac{.0707}{.0207}$
 $\frac{.1215}{.338}$
 $\frac{.0804}{.331}$
 $\frac{.5073}{.5871}$
 $\frac{.0097}{.0171}$

N 4385.01

SWOPA0000005

1050
0.401-1.1451
0.855
0.011
0.006
0.2323
0.4734
0.0786
0.205
0.049
0.478
1.1425

.22
1.32

Trade Name: SWP Paint
 Category: Exterior House Paint
 Color: Outside Gloss White
 Number: 471
 Quality: First

		Actual - March, 1942		Replacement - March 31, 1942	
		Yield in	Total	Unit Cost	Total
		Lbs.	Gallons	Cost	Cost
Pigment:	67.2%				
	Titanium Dioxide	67	2.07	\$.151 per lb.	\$10.12
	Leaded Zinc Pigment 35/65	384	7.99	.069 " "	26.50
	Leaded Zinc Pigment 40/60	192	4.01	.066 " "	12.67
	Asbestine	171	7.27	.011 " "	1.89
	Basic Carbonate White Lead	480	21.36	.090 " "	43.20
	in Oil				4.24
Vehicle:	32.8%				
	Refined Linseed Oil	379	48.96	.891 per gal.	43.62
	Heat treated Linseed Oil	25	3.18	1.094 " "	3.48
	Mineral Spirits	33	5.16	.093 " "	.48
	20% Oilsolate Drier	7	1.00	.321 per lb.	2.25
	Manganese Oil Drier	16	1.76	.390 per gal.	.69
Calculated Yield		1,754	102.76		\$144.90
Manufacturing Loss 2.7%			2.76		
Actual Yield			100.00		
Cost Analysis					
Material per Gallon (Material Cost)				1.45	1.56
Direct Labor and Expense Cost Per Gallon				.32	.32
Factory Overhead Per Gallon				1.06	1.06
Bulk Cost Per Gallon				1.53	1.64
Complete Package Cost (1's) Per Gallon (Container, Plus Filling, Packaging, etc.)				.22	.22
Factory Cost in one Gallon Cans - Per Gallon				1.75	1.86
(A) To a Company owned or controlled unit	LCB	5			
(B) To an Independent Wholesaler	2.43	2.31			
(C) By Company owned or controlled outlet to retail Customer	3.30	-			
(D) To an Independent Dealer - \$500 and up annually	2.43	2.31			
(E) To an Independent Dealer - up to \$500 annually	2.57	-			