

GRADE SPECIFICATIONS  
COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Paradox  
 CATEGORY: Enamel Undercoater  
 COLOR: White  
 NUMBER:  
 QUALITY: First

| PIGMENT:      | LB. | YIELD IN GALS. | UNIT COST | TOTAL CO |
|---------------|-----|----------------|-----------|----------|
| Suspendso     | 48  | 2.15           | .0158     | .75      |
| Zinc Stearate | 4   |                | .3131     | 1.25     |
| Titanox C R   | 488 | 18.95          | .0580     | 28.39    |

| VEHICLE:                  | LB.   | YIELD IN GALS. | UNIT COST | TOTAL CO |
|---------------------------|-------|----------------|-----------|----------|
| 33-40 Var                 | 92.6  | 12.5           | .8560     | 10.70    |
| 2 - 41 Var                | 111.  | 15.            | .8930     | 13.39    |
| Bodied Linseed            | 32.   | 4.             | 1.1750    | 4.70     |
| Mineral Spirits           | 6.6   | 1.             | .1239     | .12      |
| 8385 Drier                | 7.    | 1.             | .8760     | .87      |
| 3488 Drier                | 7.    | 1.             | .8840     | .88      |
| 460 Thinner               | 59.4  | 9.             | .1239     | 1.11     |
| CALCULATED YIELD          | 855.6 | 64.60          |           | 62.00    |
| MANUFACTURING LOSS 2-1/2% |       | 1.615          |           |          |
| ACTUAL YIELD              |       | 62.985         |           |          |

COST ANALYSIS:

|                                            |         |
|--------------------------------------------|---------|
| Material Cost Per Gallon or Pound          | \$ .99  |
| Direct Labor Cost Per Gallon, or Pound     | .04     |
| Factory Overhead Per Gallon, or Pound      | .07     |
| Bulk Cost Per Gallon, or Pound             | \$ 1.10 |
| Complete Package Cost Per Gallon, or Pound | .18     |

Factory Cost in Package Per Gallon, or Pound . . . . . \$ 1.28

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:

|                                                                 |         |
|-----------------------------------------------------------------|---------|
| (A) To a Company owned or controlled outlet                     | \$ 2.30 |
| (B) To an Independent Wholesaler                                |         |
| (C) By Company owned or controlled outlet to<br>Retail Customer | 3.45    |
| (D) To an Independent Retailer (Dealer)                         | 2.30    |
| (E) To Other (Specify) Painters & Maintenance                   | 2.85    |