



NATIONAL LEAD COMPANY

111 BROADWAY

NEW YORK 6, December 10, 1943.

FRED MCCARTHY
MANAGER OF TRADE SALES

Mr. L. C. James
Head, Protective Coatings Unit
Office of Price Administration
Federal Office Building No. 1
Second and D Streets, S. W.
Washington 25, D. C.

Dear Mr. James:

Reference: 692-LCJ

Supplementing our letter of November 30th and on the basis of the forms supplied by your office, we report as follows on the costs in question for both March, 1942 and November, 1943:

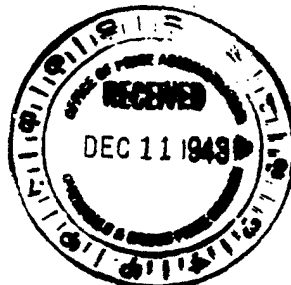
both
Dutch Boy Exterior White Lead Paint & Primer
Cost March, 1942 compared to November, 1943

<u>Material Cost</u>	<u>3/30/42</u>	<u>11/1/43</u>
Basic Carbonate White Lead	\$116.24	\$116.24
Refined Oil	61.74	39.43
Heat Bodied Oil	8.32	21.69
Mineral Spirits	.91	2.63
Driers	.92	.96
TOTAL	\$188.13	\$180.95

Cost per Gallon	- 3.7	1.946	- .076	1.870	- 3.56
Direct Labor	+ 7.7	.026	+ .002	.028	+ .69
Factory Overhead	+ 33.3	.042	+ .015	.056	+ .66
Bulk Cost per Gallon		2.014		1.954	
Complete Packaging Cost	132.8	.119	+ .012	.158	+ 1.33
Factory Cost in Packages		2.133	- .021	2.112	- .98

Very truly yours,

Fred McCarthy



2.75
1.117
1.637
+ 3.3 = 8

OPA 000366