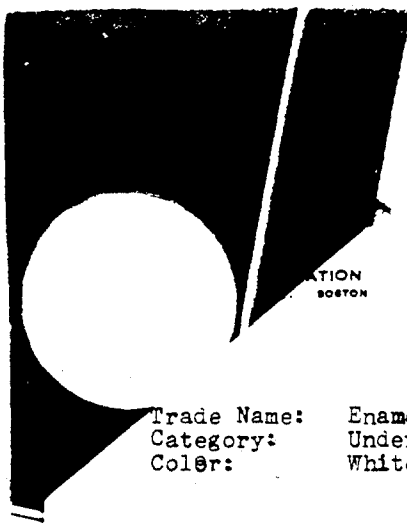




Schedule 1
Sheet 2
Item 8

Trade Name: Enamel Undercoat
Category: Undercoat
Color: White

	Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 62.6%				
Surfex	600	27.2	.018 per lb.	10.80
Titanox AA	200	6.1	.146 "	29.20
Tidolith	150	4.2	.055 "	8.25
Zinc Oxide	50	1.1	.074 "	3.70
Aluminum Stearate	2	-	.24 "	.48
Nuade	3	-	.29 "	.87
Ultramarine Blue	1	-	.211 "	.05
Vehicle 37.4%				
Treated Oil	154.2	20	.794 per gal.	15.88
Varnish	147.4	20	.706 "	14.12
Lunco Spirits	258.4	40	.107 "	4.28
Dryer	39.2	5	.583 "	2.92

Calculated Yield	1,604.2	123.6	97.55
Actual Yield		122	

Cost Analysis:

Material cost per gallon	(Total cost divided by actual yield)	.748
Direct Labor Cost per gal. (Mill Hr.)	1	.058
Factory Overhead per gallon		.094
Bulk Cost per gallon		.984
One gallon package cost		.151
Factory cost in 1 gallon package		1.035

PRICES

Show the highest net unit price which was charged, or which would have be charged in March 1942, to each of the following types of buyers or transferees:

- a) To a company owned or controlled outlet \$ 1.91 1/2
- b) To an independent wholesaler 2.02 1/2
- c) By company owned or controlled outlet to retail customer 3.20
- d) To an independent retailer (dealer) 2.25
- e) To other Painters 2.47 1/2