



PLAINTIFF'S EXHIBIT

BIR-790

Memo To: W. McClung

From: D. Kennedy

Subject: Woodless Felt vs. Mineral Wool
Felt & Finished Product
Comparisons

Date: March 30, 1983

The costs of producing woodless felt and mineral wool felt were calculated based on the specifications of your memo. The results were:

	<u>Woodless</u>	<u>Mineral Wool</u>
Cost Per Ton	\$172.848	\$186.296

The costs of producing finished shingles with the above felts were calculated as well as the cost of glass shingles. In all these costs standard material at current market price was used, and actual speeds and overhead rates for the month of February were applied. Saturation and filler percentages were based on the specifications of your memo.

230# Seal Tab (woodless felt)	\$16.520
220# Seal Tab (mineral wool felt)	16.026
215# Firescreen (glass @ standard)	16.782
208# Firescreen (glass @ actual)	16.440
300# Architect 80 (mineral wool felt)	28.495
280# Architect 80 (glass)	29.894
200# WSII (mineral wool felt overlay 60% Glenwood granule 40% colored granule)	13.475
235# Windseal (woodless felt)	16.700

Cost calculation formulas and worksheets are attached. If you have any questions, please contact me.

DTK:VC
Enclosures

CC: H. Batchelder	R. Maloof
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