

PRATT &amp; LAMBERT-INC.

## COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Lvt-all Flowing Flat  
 Category: Interior Flat Wall Paint  
 Color: White  
 Number:  
 Quality: First

| Formula           | Lbs.  | Yield in Gallons | Unit Cost     | Total Cost |
|-------------------|-------|------------------|---------------|------------|
| Pigments: 54.3%   |       |                  |               |            |
| Titanium Dioxide  | 183   | 4.97             | .1479 per lb. | 24.11      |
| Lithopone         | 383   | 10.32            | .0433 " "     | 14.42      |
| Calcium Carbonate | 183   | 8.29             | .0188 " "     | 2.89       |
| Vehicle: 45.1%    |       |                  |               |            |
| Varnish           | 558.7 | 79.61            | .395          | 31.45      |

|                       |        |       |       |
|-----------------------|--------|-------|-------|
| Calculated Yield      | 1237.7 | 108.1 | 72.87 |
| Manufacturing Loss 8% |        | 8.1   |       |
| Actual Yield          |        | 100   |       |

## Cost Analysis:

|                                                                             |         |
|-----------------------------------------------------------------------------|---------|
| Material Cost Per Gallon or Pound (Total Cost divided by actual yield)      | \$ .73  |
| Direct Labor Cost Per Gallon, or Pound                                      | .01     |
| Factory Overhead Per Gallon, or Pound                                       | .08     |
| Bulk Cost Per Gallon, or Pound                                              | \$ .82  |
| Complete Package Cost Per Gallon, or Pound (Container plus filling expense) | .23     |
| Factory Cost in Package Per Gallon, or Pound                                | \$ 1.05 |

## PRICES

Highest Net Price which was charged or would have been charged in March 1942, to each of the following buyers or transferees:

|                                                              |           |
|--------------------------------------------------------------|-----------|
| (a) To a Company owned or controlled outlet                  | * \$ 1.85 |
| (b) To an Independent Wholesaler                             | * 1.85    |
| (c) By Company owned or controlled outlet to Retail Customer | 5.30      |
| (d) To an Independent Retailer (dealer)                      | X         |
| (e) To Other (Specify)                                       |           |

\* Zone I, freight prepaid, subject to cash discount of 2%  
 X Sold through wholesaler

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