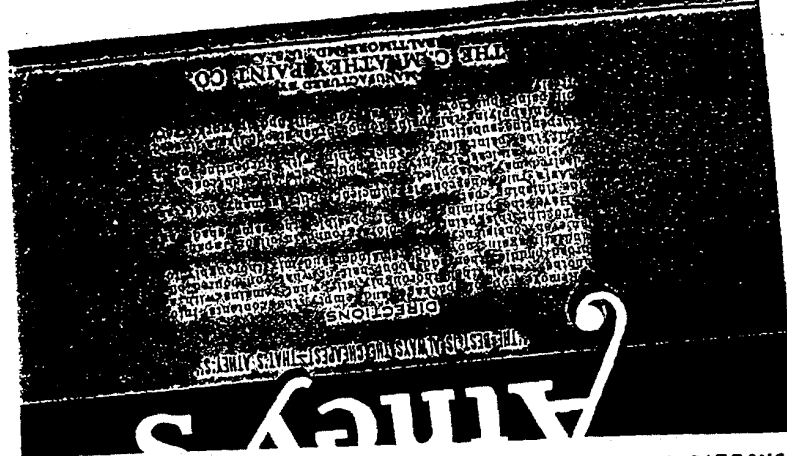




GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATREY'S ENAMEL UNDERCOAT
 CATEGORY: INTERIOR
 COLOR: WHITE
 QUALITY: FIRST

PIGMENT: 57%	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Magnesium Silicate	25	1.0	.01 $\frac{1}{2}$ @ lb.	.38
Titanium Dioxide	25	0.8	.14-3/4 @ lb.	3.69
Titanium Calcium	50	1.4	.05 $\frac{1}{2}$ @ lb.	2.75
Lithopone	300	8.4	.04 $\frac{1}{4}$ @ lb.	12.75

VEHICLE: 43%				
Bodied linseed oil	80	10.0	1.14 @ Gal.	11.40
Varnish	140	18.0	.65 @ Gal.	11.70
Mineral spirits	78	12.0	.13 @ Gal.	1.68

CALCULATED YIELD	698	51.6	44.33
LEAK. LOSS 2 $\frac{1}{2}$ %		1.3	
ACTUAL YIELD		50.3	

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.38
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.05
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.17

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
 IN MARCH-1942

- (A) To a company owned or controlled outlet.....
 (B) To an independent wholesaler.....
 (C) By company owned or controlled outlet to retail customer.....
 (D) To an independent retailer (Dealer).....
 (E) To other (specify)

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