

J. J. Poliana

PLAINTIFF'S EXHIBIT

GP-497

May 23, 1961

Mr. S. L. Crandall, Trustee
American Gypsum Trust
1589 South 13th East Street
Salt Lake City 5, Utah

Dear Mr. Crandall:

Attached please find supplemental schedule on Lite Acoustical
Plaster Sales for the years produced at the Sigurd Plant.

The schedule indicates an overpayment of \$143.14 for the period
from 1957 to 1960.

We will be looking forward to seeing you on June 7th.

Sincerely yours,

BESTWALL GYPSUM COMPANY


J. V. Mammone
Chief Accountant

JVA:bjr

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SIGURD - LITE ACOUSTICAL PLASTER SALES

	<u>TONS</u>	<u>LIST SALES</u>	<u>PT II NET SALES FACTOR</u>	<u>NET SALES</u>	<u>STANDARD COST</u>	<u>GROSS PROFIT</u>
1957	None					
1958	42.4	\$ 5,523.80	64.2%	\$ 3,546.28	\$ 3,465.19	\$ 81.09
1959	62.8	9,433.80	64.5%	6,084.80	5,288.32	796.48
1960	207.4	30,814.07	64.0%	19,721.00	18,141.67	1,579.33
TOTAL	<u>312.6</u>	<u>\$45,771.67</u>		<u>\$29,352.08</u>	<u>\$28,895.18</u>	<u>\$ 2,456.90</u>

Gross Profit on Lite Acoustical Plaster \$ 2,456.90
 Less: 10% Cost of Goods Sold Credit for Selling,
 Advertising and Administrative Expenses 107.05 268.95

Net Profit Before 7% Participation \$ 2,187.95
 7% Participations 143.14
 Net Profit After 7% Participation \$ 2,044.81

Due Bestwall Gypsum Company \$ 143.14