

ITEM NO. 6

TRADE NAME FOUR HOUR ENAMEL POLAR WHITE  
 CATEGORY Interior Trim Enamel  
 COLOR White  
 NUMBER 11646  
 QUALITY First

|                         | POUNDS  | YIELD IN GALLON | UNIT COST | TOT COST |
|-------------------------|---------|-----------------|-----------|----------|
| PIGMENT 34%             |         |                 |           |          |
| Titanium Oxide          | 352.35  |                 | .15       | 52.85    |
| VEHICLE 66%             |         |                 |           |          |
| Varnish                 | 660.72  |                 | .1254     | 82.8     |
| Mineral Spirits         | 10.94   |                 | .0432     | .47      |
| Dryer                   | 12.31   |                 | .07       | .86      |
| <hr/>                   |         |                 |           |          |
| CALCULATED YIELD        | 1036.32 | 102             |           | 137.01   |
| MANUFACTURING LOSS - 2% |         | 2               |           |          |
| ACTUAL YIELD            |         | 100             |           |          |

COST ANALYSIS:

|                                                                            |      |
|----------------------------------------------------------------------------|------|
| Material cost per gallon or-pound                                          | 1.37 |
| Direct labor cost per gallon or-pound                                      | .32  |
| Factory overhead per gallon or-pound                                       | .02  |
| Bulk cost per gallon or-pound                                              | 1.71 |
| Complete package cost per gallon or-pound (container plus filling expense) | 1.15 |
| Factory cost in package per gallon or-pound                                | 1.60 |

SALES PRICES

|                                                              |      |
|--------------------------------------------------------------|------|
| (A) To a company owned or controlled outlet                  |      |
| (B) To an independent wholesaler                             | 2.67 |
| (C) By company owned or controlled outlet to retail customer |      |
| (D) To an independent retailer (Dealer)                      | 3.18 |
| (E) To other (Specify) Non-dealers and manufacturers         | 3.71 |

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