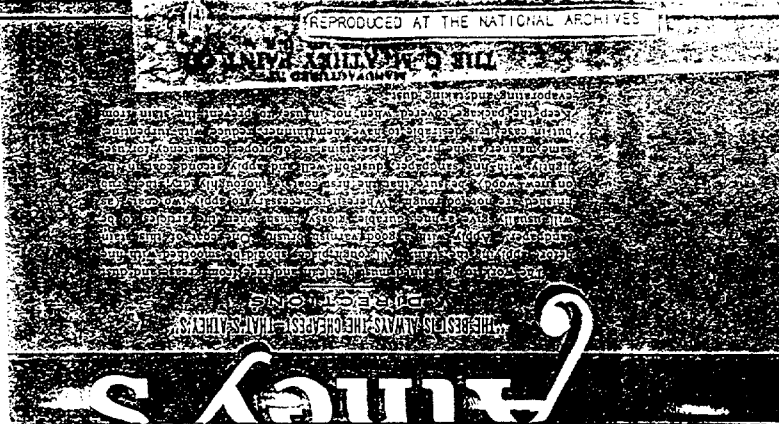




SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

GRADE NAME: ATHEY'S VARNISH STAIN
 CATEGORY: INTERIOR STAIN
 COLOR: LIGHT OAK
 QUALITY: FIRST

<u>PIGMENT:</u>	<u>Lb.</u>	<u>Yld. in Gals.</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Oil Dye Yellow	2		.61 @ lb.	\$ 1.22
<u>VEHICLE:</u>				
Varnish	300	40	.83 @ lb.	33.20
CALCULATED YIELD	302	40		34.42
MFG. LOSS 2 1/2%		1		
ACTUAL YIELD		39		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.88
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).....	2.70 - GAL
(E) To other (specify).....	