

TRADE NAME: SERO COTE GLOSS FINISH  
 CATEGORY: INTERIOR GLOSS PAINT  
 COLOR: WHITE  
 NUMBER: 3364  
 QUALITY: SECOND

|                    | LB.   | YIELD IN GALLONS | UNIT COST | TOTAL COST |
|--------------------|-------|------------------|-----------|------------|
| PIGMENT: 50%       |       |                  |           |            |
| Lithopone          | 650.  | 18.1             | 4.34 Cwt. | 28.21      |
| VEHICLE: 50.0%     |       |                  |           |            |
| Varnish            | 228.  | 30.4             | .82 Gal   | 21.93      |
| Varnish            | 390.  | 48.7             | .40 "     | 19.48      |
| NAPHTHA            | 33.   | 4.8              | .09 "     | .43        |
| CALCULATED YIELD   | 1301. | 102.0            |           | 73.05      |
| MANUFACTURING LOSS |       | 2.0              |           |            |
| ACTUAL YIELD       |       | 100.0            |           |            |

#### COST ANALYSIS:

|                                                                             |         |
|-----------------------------------------------------------------------------|---------|
| MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)      | \$ .731 |
| DIRECT LABOR COST PER GALLON, OR POUND                                      | .054    |
| FACTORY OVERHEAD PER GALLON, OR POUND                                       | .237    |
| BULK COST PER GALLON, OR POUND                                              | 1.022   |
| COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE) | .184    |
| FACTORY COST IN PACKAGE PER GALLON, OR POUND                                | 1.206   |

#### PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

- (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) *PARENT CORPORATION OUTLET*

\$ \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 1.29