

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

IN ONE GALLON CONTAINERS

REPLACEMENT COST.

TRADE NAME KOLOR BRITE ENAMEL.  
 CATEGORY: INTERIOR TRIM ENAMEL.  
 COLOR WHITE.  
 NUMBER 33  
 QUALITY FIRST.

| PIGMENT:         | Lb. | Yield in Gallons | Unit Cost | Total Cost |
|------------------|-----|------------------|-----------|------------|
| TITANIUM DIOXIDE | 200 | 6.               | .153      | 30.60      |
| LITHOPONE        | 210 | 5.6              | .047      | 9.87       |
|                  |     |                  |           |            |
|                  |     |                  |           |            |
|                  |     |                  |           |            |

VEHICLE:

|                      |     |      |      |       |
|----------------------|-----|------|------|-------|
| * VARNISH AND DRIERS | 67% | 91.6 | .841 | 77.20 |
| * RESINS             | 17% |      |      |       |
| VEG. OILS            | 35% |      |      |       |
| THINNERS             | 48% |      |      |       |

|                        |       |        |
|------------------------|-------|--------|
| Calculated Yield       | 103.6 | 117.67 |
| Manufacturing Loss 35% | 3.6   |        |
| Actual Yield           | 100.  |        |

COST ANALYSIS:

|                                                                          |          |
|--------------------------------------------------------------------------|----------|
| Material cost per gallon or pound (Total cost divided by Actual Yield)   | \$ 1.177 |
| Direct Labor cost per gallon, or pound.....                              | .037     |
| Factory Overhead per gallon, or pound.....                               | .091     |
| Bulk Cost per gallon, or pound.....                                      | 1.306    |
| Complete package cost per gallon, or pound (Container plus Filling Exp.) | .198     |
| Factory Cost in Package per gallon, or pound.....                        | 1.503    |

PRICES

The highest net Unit Price which was charged in March, 1942, to each of the following types of buyers or transferees:

|                                                                             |         |
|-----------------------------------------------------------------------------|---------|
| (A) To a Company Owned or Controlled Outlet.....                            | \$ None |
| (B) To an Independent Wholesaler                                            |         |
| 1. L.C.L. Price.....                                                        | 2.781   |
| 2. Carload Price.....                                                       | 2.642   |
| (C) By Company owned or Controlled Outlet to Retail Customers.....          | None    |
| (D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....    | 3.272   |
| (E) To an Independent Retailer (Dealer) Annual Purchases less than \$500... | 3.465   |