Appendix F:

Summary of Cost Calculations.

Formulation:	AIM001	**Assumed Compliant Resin**	
Category:	Flats	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	8.00%	Average	
Typ. comp VOC	4.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	4.00% VOC Typical Compliant wt% (E)	4.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Resin 1	0.600		13	0.078		
Resin 2	0.600	1.20			13.0	0.094
TiO2	1.000		15.0	0.150	15.0	0.150
silica/silicates	0.695		15.0	0.104	15.0	0.104
CaCO3	0.132		10.0	0.013	10.0	0.013
Texanol ester alc.	0.600		3.0	0.018	2.0	0.012
Propylene glycol	0.600		5.0	0.030	2.0	0.012
Additives	1.500		2.0	0.030	2.0	0.030
Water	0.002		37.0	0.001	41.0	0.001
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.424	0.416
% Cost Diff. Relative to Current Product		-2.0%
Total Cost , $/Unit	4.24	4.16

Assume:

(1) Cost of "All Others" or "Additives" remains at **1.50** per pound
(2) Average unit size = **160.00** ounce
(3) RCM = 1.0 unless otherwise specified

Formulation:	AIM003	**Assumed Compliant Resin**	
Category:	Industrial Maintenance	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	30.00%	Average	
Typ. comp VOC	10.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	10.00% VOC Typical Compliant wt% (E)	10.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Pet. dist. solv.	0.250		30.0	0.075		
DGME	0.870				10.0	0.087
TiO2	1.000		25.0	0.250	18.0	0.180
Alkyd resin	0.500		25.0	0.125		
Acrylic resin	0.600	1.20			25.0	0.180
Water	0.002				45.0	0.001
Al silicates°H20	0.695		8.0	0.056		
CaCO3	0.132		5.0	0.007		
All others	1.500		7.0	0.105	2.0	0.030
SUM			100.00%		100.00%	

Total Cost , $/Pound	0.617	0.478
% Cost Diff. Relative to Current Product		-22.6%
Total Cost , $/Unit	6.17	4.78

Assume:

(1) Cost of "All Others" or "Additives" remains at **1.50** per pound
(2) Average unit size = **160.00** ounce
(3) RCM = 1.0 unless otherwise specified

Formulation:	AIM004	**Assumed Compliant Resin**	
Category:	Lacquer	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	72.00%	Average	
Typ. comp VOC	68.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	68.00% VOC Typical Compliant wt% (E)	68.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Nitrocellulose	1.250		28.0	0.350	32.0	0.400
Acetone	0.155				39.0	0.060
Xylene	0.195		3.0	0.006	9.0	0.018
Isopropanol	0.340		8.0	0.027	4.0	0.014
Butyl alcohol	0.520				5.0	0.026
2-butoxy ethanol	0.470		4.0	0.019	4.0	0.019
Butyl acetate	0.630		9.0	0.057	7.0	0.044
Isobutyl alcohol	0.520		7.0	0.036		
Aromatic 100	0.250		4.0	0.010		
VM&P naptha	0.140		19.0	0.027		
MEK	0.460		13.0	0.060		
I-butyl isobutyrate	0.480		5.0	0.024		
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.615	0.581
% Cost Diff. Relative to Current Product		-5.7%
Total Cost , $/Unit	6.15	5.81

Assume:

(1) Cost of "All Others" or "Additives" remains at **1.50** per pound
(2) Average unit size = **160.00** ounce
(3) RCM = 1.0 unless otherwise specified

Formulation:	AIM005	**Assumed Compliant Resin**	
Category:	Multicolor	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	39.00%	Average	
Typ. comp VOC	7.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	7.00% VOC Typical Compliant wt% (E)	7.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Water	0.002				40	0.001
Mineral spirits	0.340		4.0	0.014		
Butyl cellosolve	0.470				7.0	0.033
Aromatic solvent	0.250		35.0	0.088		
WB resin	0.600	1.20			23.0	0.166
SB resin	0.500		42.0	0.210		
Contact adhesive	1.500				20.0	0.300
various pigments	1.000		9.0	0.090	8.0	0.080
Al silicate	0.695		5.0	0.035		
Additives	1.500		5.0	0.075	2.0	0.030
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.511	0.609
% Cost Diff. Relative to Current Product		19.3%
Total Cost , $/Unit	5.11	6.09

Assume:

(1) Cost of "All Others" or "Additives" remains at **1.50** per pound
(2) Average unit size = **160.00** ounce
(3) RCM = 1.0 unless otherwise specified

20.WB2

Formulation:	AIM006	**Assumed Compliant Resin**		
Category:	Non-flat (low & medium-gloss)	**Cost Multiplier (RCM)**	1.20	X
Typ. n-comp VOC	9.00%	Average		
Typ. comp VOC	5.00%	Unit Size	160.00	wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	5.00% VOC Typical Compliant wt% (E)	5.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Resin 1	0.600		22.0	0.132		
Resin 2	0.600	1.20			22.0	0.158
TiO2	1.000		19.0	0.190	19.0	0.190
Silica/Silicates	0.695		5.0	0.035	5.0	0.035
CaCO3	0.132		2.0	0.003	2.0	0.003
Texanol ester alc.	0.600		3.0	0.018	2.0	0.012
Propylene glycol	0.600		6.0	0.036	3.0	0.018
Additives	1.500		2.0	0.030	2.0	0.030
Water	0.002		41.0	0.001	45.0	0.001
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.444	0.447
% Cost Diff. Relative to Current Product		0.6%
Total Cost , $/Unit	4.44	4.47

Assume:

(1) Cost of "All Others" or "Additives" remains at **1.50** per pound
(2) Average unit size = **160.00** ounce
(3) RCM = 1.0 unless otherwise specified

Formulation:	AIM007	**Assumed Compliant Resin**		
Category:	Primers, Sealers, Undercoaters	**Cost Multiplier (RCM)**	1.20	X
Typ. n-comp VOC	24.50%	Average		
Typ. comp VOC	3.00%	Unit Size	160.00	wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	3.00% VOC Typical Compliant wt% (E)	3.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Water	0.002				54	0.001
Acrylic resin	0.600	1.20			15.0	0.108
Alkyd resin	0.500		25.0	0.125		
TiO2	1.000		12.0	0.120	13.0	0.130
Talc	0.840		35.0	0.294	12.0	0.101
Ethylene glycol	0.300				3.0	0.009
Mineral spirits	0.340		24.5	0.083		
Additives	1.500		3.5	0.053	3.0	0.045
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.675	0.394
% Cost Diff. Relative to Current Product		-41.6%
Total Cost , $/Unit	6.75	3.94

Assume:

(1) Cost of "All Others" or "Additives" remains at **1.50** per pound
(2) Average unit size = **160.00** ounce
(3) RCM = 1.0 unless otherwise specified

Formulation:	AIM008	**Assumed Compliant Resin**	
Category:	Quick Dry Enamel	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	36.00%	Average	
Typ. comp VOC	10.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	10.00% VOC Typical Compliant wt% (E)	10.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Hi-gloss ltx resin	0.600	1.20			26	0.187
Alkyd resin	0.500		32.0	0.160		
TiO2	1.000		25.0	0.250	20.0	0.200
CaCO3	0.132		5.0	0.007		
Texanol ester alc.	0.600				3.0	0.018
Propylene glycol	0.600				7.0	0.042
Additives	1.500		2.0	0.030	2.0	0.030
Water	0.002				42.0	0.001
Mineral spirits	0.340		36.0	0.122		
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.569	0.478
% Cost Diff. Relative to Current Product		-16.0%
Total Cost , $/Unit	5.69	4.78

Assume:

(1) Cost of "All Others" or "Additives" remains at 1.50 per pound
(2) Average unit size = 160.00 ounce
(3) RCM = 1.0 unless otherwise specified

20.WB2

Formulation:	AIM009	**Assumed Compliant Resin**	
Category:	QuickDryPSU	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	36.00%	Average	
Typ. comp VOC	3.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	3.00% VOC Typical Compliant wt% (E)	3.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Water	0.002				40	0.001
Vinyl acrylic resin	0.500	1.2			30.0	0.180
TiO2	1.000		12.0	0.120	10.0	0.100
CaCO3	0.132				9.0	0.012
Talc	0.110		22.0	0.024	7.0	0.008
Ethylene glycol	0.300				3.0	0.009
VM&P naptha	0.140		29.0	0.041		
Vinyl toluene resin	0.750		21.0	0.158		
Mineral spirits	0.340		7.0	0.024		
Kaolin	0.178		5.0	0.009		
Soya alkyd	0.500		2.0	0.010		
Additives	1.500		2.0	0.030	1.0	0.015
SUM			100.00%		100.00%	

Total Cost , $/Pound	0.415	0.324
% Cost Diff. Relative to Current Product		-21.8%
Total Cost , $/Unit	4.15	3.24

Assume:

(1) Cost of "All Others" or "Additives" remains at 1.50 per pound
(2) Average unit size = 160.00 ounce
(3) RCM = 1.0 unless otherwise specified

20.WB2

Formulation:	AIM010	**Assumed Compliant Resin**	
Category:	Stains	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	35.00%	Average	
Typ. comp VOC	0.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	0.00% VOC Typical Compliant wt% (E)	0.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Crystalline silica	0.160				12	0.019
Acrylic resin	0.600	1.20			7.0	0.050
Alkyd resin	0.500		8.0	0.040	7.0	0.035
Iron oxide	0.880		7.0	0.062	14.0	0.123
Water	0.002				60.0	0.001
Mineral spirits	0.340		35.0	0.119		
Refnd. linseed oil	0.410		50.0	0.205		
SUM			100.00%		100.00%	

Total Cost , $/Pound	0.426	0.229
% Cost Diff. Relative to Current Product		-46.2%
Total Cost , $/Unit	4.26	2.29

Assume:

(1) Cost of "All Others" or "Additives" remains at 1.50 per pound
(2) Average unit size = 160.00 ounce
(3) RCM = 1.0 unless otherwise specified

Formulation:	AIM011	**Assumed Compliant Resin**	
Category:	Swimming Pool Repair	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	30.00%	Average	
Typ. comp VOC	10.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	10.00% VOC Typical Compliant wt% (E)	10.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Mineral spirits	0.340				20.0	0.068
Xylene	0.195		45.0	0.088		
Epoxy resin	1.140	1.20			30.0	0.410
Chlorinatd rubber	3.200		12.0	0.384		
TiO2	1.000		17.0	0.170	30.0	0.300
Talc	0.840		26.0	0.218		
Polyamide resin	1.100	1.20			20.0	0.264
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.860	1.042
% Cost Diff. Relative to Current Product		21.2%
Total Cost , $/Unit	8.60	10.42

Assume:

(1) Cost of "All Others" or "Additives" remains at 1.50 per pound
(2) Average unit size = 160.00 ounce
(3) RCM = 1.0 unless otherwise specified

Formulation:	AIM012	**Assumed Compliant Resin**	
Category:	WaterProofing Sealers	**Cost Multiplier (RCM)**	1.20 X
Typ. n-comp VOC	40.00%	Average	
Typ. comp VOC	4.00%	Unit Size	160.00 wt oz

Formulation and Cost Comparison

Component (A)	Unit Cost $/lb (B)	RCM (C)	Typical Non-compliant wt% (D)	Typical Non-compliant Cost (B) x (D) / 100	4.00% VOC Typical Compliant wt% (E)	4.00% VOC Typical Compliant Cost (B) x (C) x (E) / 100
Water	0.002				80	0.002
Acrylic polymer	0.600	1.20			15.0	0.108
Texanol ester alc.	0.600				2.0	0.012
Ethylene glycol	0.300				2.0	0.006
Crystalline silica	0.160				1.0	0.002
Petrol. distillate	0.250		40.0	0.100		
CaCO3	0.132		30.0	0.040		
Alkyd resin	0.500		30.0	0.150		
	SUM		100.00%		100.00%	

Total Cost , $/Pound	0.290	0.129
% Cost Diff. Relative to Current Product		-55.4%
Total Cost , $/Unit	2.90	1.29

Assume:

(1) Cost of "All Others" or "Additives" remains at **1.50** per pound
(2) Average unit size = **160.00** ounce
(3) RCM = 1.0 unless otherwise specified