

EXHIBIT 2

FULL BOOK COSTS FOR MODEL 1100, 12 GAUGE  
(FOR COMPARISON PURPOSES)

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	<u>PLAIN BARREL</u>	<u>VENT RIB</u>
RETAIL SELLING PRICE	\$ 159.95	\$ 184.95
NET SELLING	\$ 86.09	\$ 99.54
FACTORY COST	\$ 49.49	\$ 54.34
SELLING & ADMIN. RESEARCH	\$ 9.47	\$ 10.94
TOTAL COST	\$ 58.96	\$ 65.28
OPER. EARNINGS	\$ 27.13	\$ 34.26
% NET SELLING	31.5%	34.4%

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