

cc: R.A. Williamson
 L.J. Boyle
 L. Fox
 K.R. Chadwick
 L. Wilko
 Estimate File #2822

January 10, 1968

V. G. DAREUS ✓

COST COMPARISON - WALNUT vs MAHOGANY WOOD
MODEL 3100 STOCK & FORE END - 20 G. LI. WT., 28 & 410 GA.

A comparison of using mahogany instead of walnut wood indicates an overall increase in "cash" cost of \$.14 per gun.

Projected increase in staining costs for the Stock Assembly is more than offset by the reduction in material costs (\$.24 each), resulting in an overall savings of \$.13 per Stock. 83

However, the necessity of a third finish coat in addition to staining on the Fore End, coupled with a very small reduction in material cost (\$.01 each), results in an overall increase of \$.27 per Fore End.

A composite total (\$.13/Stock end + \$.27/Fore End) results in an overall increase of \$.14 per gun.

F. G. Carlson, Chief Supervisor
 Methods & Standards Section

R. J. Lang
 By: R. J. Lang

att.
 RJL:sm