



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

110662
~~11578~~

PROCUREMENT AND SYSTEMS
ACQUISITION DIVISION

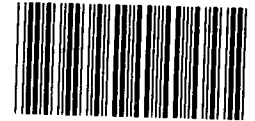
B-168450

OCTOBER 24, 1979

The Honorable Harold Brown
The Secretary of Defense

AGC000005

Attention: Assistant for Audit Reports
Room 3A336
ASD (Comptroller)



110662

Dear Mr. Secretary:

Subject: The [Air Force Should Recover Excess
Costs of Prior F-15 Contracts and Take
Action to Save Costs on Future F-15
Contracts] (PSAD-80-4)

In reviewing production material costs proposed by the McDonnell Douglas Corporation, St. Louis, Missouri, we found that the target cost of contract F33657-77-C-0200 is overstated by about \$2.4 million because the contractor did not use current, accurate, and complete cost or pricing data to negotiate production material costs. Also, since the contractor's profit was added to this overstatement, about \$2.7 million excess cost to the Government will result.

This fixed-price incentive contract, a fiscal year 1977 year buy awarded by the Air Force Aeronautical Systems Division in March 1977, provides for the production of 108 F-15 and TF-15 aircraft, program management, and engineering and management data at a negotiated target price of \$789,053,670.

The review was made as a part of our continuing effort to examine the reasonableness of negotiated noncompetitive contract prices. Our objective was to determine whether the production material costs proposed and accepted were reasonable, based on current, accurate, and complete cost or pricing data available to the contractor at the time of negotiations, as required by Public Law 87-653. We previously reviewed an F-15 contract for this purpose. We reported 1/ that contract

1/PSAD-79-23, Jan. 26, 1979.

(950536)

Letter Report 007538

F-33657-76-C-0100 (fiscal year 1976 buy) was overpriced by about \$5.2 million because the cost or pricing data used to support production material cost was not accurate, current, and complete.

We reviewed pertinent documents and held discussions with contractor personnel, including the contract negotiators, at McDonnell Douglas' St. Louis plant. We also reviewed work by the Air Force's contracting officer and price analyst. We held discussions with Defense Contract Audit Agency officials and reviewed their work. These officials said they had scheduled this contract for a defective pricing review, but the work instead would be limited to contractor-furnished equipment.

BACKGROUND

Contract negotiations were held from November 19, 1976, through January 31, 1977. McDonnell Douglas certified the cost or pricing data to be accurate, current, and complete as of January 31, 1977. The negotiated target values and other pertinent pricing factors negotiated are:

Target cost	\$702,200,920
Target profit (note a)	86,852,750
Target price	789,053,670
Ceiling price (note b)	877,751,150
Incentive sharing ratio	80 to 20

a/12.3 percent of cost.

b/125 percent of cost.

PRODUCTION MATERIAL

Production material is required for fabrication and assembly of the aircraft and is grouped by the contractor as:

- Class 1 Raw material, sheet, plate, bar, rod, billet, wire, cable, etc.
- Class 2 Standard purchased parts.
- Class 3 Designed purchased parts.
- Class 7 Forgings, castings, extrusions, and special alloys, including titanium and boron composites.

Class 0	Pan stock--includes various types of fasteners and other materials of small value that are not inventory controlled.
Miscellaneous	Material required for miscellaneous job allocations.

For contract F33657-77-C-0200, the contractor proposed and the Air Force accepted \$87,749,244 for production material cost, based on historical cost data escalated for inflation. The table below summarizes how the contractor arrived at the proposed production material cost.

Contractor-Proposed Production Material Cost

	<u>Classes of production material</u>			<u>Total</u>
	<u>Class 1</u>	<u>Classes 2 & 3</u>	<u>Class 7</u>	
Cost based on cost of prior production aircraft (note a)	\$37,219	\$ 92,666	\$367,213	\$ <u>497,098</u>
Economic adjustment factors	<u>1.423</u>	<u>1.150</u>	<u>1.297</u>	
	52,963	106,566	476,275	<u>635,804</u>
Usage factors (note b)	<u>1.284</u>	<u>1.091</u>	<u>1.110</u>	
Total	68,004	116,264	528,665	
Pan stock at 16 percent	<u>10,881</u>	-	<u>84,586</u>	
Total	\$78,885	\$116,264	\$613,251	808,400
Miscellaneous material escalated (\$3,200 x 1.279) (\$635,804 - 497,098 = 1.279)				<u>4,093</u>
Production material per aircraft				812,493
Aircraft quantity				<u>108</u>
Total production material cost proposed for FY 1977				<u>\$87,749,244</u>

a/These costs represent the cost of material required, based on engineering drawing requirements.

b/Since the base cost reflects only engineering drawing requirements, usage factors were added to project the cost of total requirements. Usage represents a manufacturing allowance for items such as scrap, which results from converting material required based on engineering drawings to material required to manufacture a usable part.

Because the raw material cost was based on a previously manufactured aircraft production cost, the contractor adjusted this cost to reflect economic changes. To do this, the contractor compared the prices of a sample of 112 high-dollar value items of material used to manufacture a representative aircraft (aircraft number 113) with the anticipated prices for the same items of material required to manufacture aircraft under contract -0200. From this data, economic adjustment factors, representing increases or decreases in the prices, were computed and applied to the total production material cost incurred on the base aircraft. The anticipated prices used to compute the adjustment factor were compiled by the contractor on May 5, 1976, about 9 months prior to completing the contract negotiations on January 31, 1977. These prices consisted primarily of buyers' estimates, vendors' quotations, and purchase order values. The contractor did not update this pricing data during the 9-month interim from May 1976 through January 1977. Because the contractor did not update its pricing data, costs proposed and accepted for production material were overstated.

Our computation of
production material cost

To determine the reasonableness of production material costs negotiated by the contractor and to determine if the most current, accurate, and complete pricing data was used to arrive at the amount negotiated, we:

- Analyzed the 179 purchase orders on which the 112 items included in the contractors sample were procured and calculated the weighted average price of each item. (This analysis is shown in detail in exhibit A.)
- Calculated adjustment factors to reflect price increases or decreases by using the same methodology as the contractor but using the prices developed on exhibit A. (These calculations are shown in exhibit B.)
- Computed the production material cost applicable to contract -0200 using the adjustment factors developed on exhibit B and compared this amount with the amount proposed by the contractor and accepted by the Air Force. (These computations are shown in the following table.)

Our Computation of Production Material Cost

	<u>Classes of production material</u>			<u>Total</u>
	<u>Class 1</u>	<u>Classes 2 & 3</u>	<u>Class 7</u>	
Cost based on cost of prior production aircraft	\$37,219	\$ 92,666	\$367,213	\$ <u>497,098</u>
Economic adjustment factors (from exhibit B)	1.261	1.032	1.294	
Total	<u>46,933</u>	<u>95,631</u>	<u>475,174</u>	<u>617,738</u>
Usage factors	1.284	1.091	1.110	
Total	<u>60,262</u>	<u>104,333</u>	<u>527,443</u>	692,038
Pan stock at 16 percent	9,642	-	84,391	94,033
Total	<u>\$69,904</u>	<u>\$104,333</u>	<u>\$611,834</u>	<u>786,071</u>
Miscellaneous material escalated (\$3,200 x 1.243) ($\$617,738 \div \$497,098 = 1.243$)				<u>3,978</u>
Production material per aircraft				<u>790,049</u>
Aircraft quantity				<u>108</u>
Total production material cost computed by us				85,325,292
Total production material cost proposed by contractor				<u>87,749,244</u>
Difference (production material overstated)				<u>\$ 2,423,952</u>

McDonnell Douglas did not use current data to update the cost of all sample items; therefore, incorrect economic adjustment factors were used to compute the estimated cost of production material. Our analysis of 179 purchase orders on exhibit A disclosed that 94.4 percent of the orders contained firm-fixed prices or maximum prices prior to January 31, 1977, and most of these prices were firm before October 1976. The price of only one item was as late as January 25, 1977. Had appropriate factors been used, there would have been a reasonable basis to reduce the estimated production material costs by about \$2,423,952. (See exhibit A.)

This overstatement will result in an excess cost to the Government of about \$2,722,098 as shown on the following page.

Excess cost to the Government

Production material cost overstated	a/\$2,423,952
Target profit: 12.3% of \$2,423,952	<u>298,146</u>
Total	<u>\$2,722,098</u>

a/We assume by this figure that the initial target cost is not exceeded or underrun. As of April 30, 1979, the contractor projected that the contract cost was on target.

CONTRACTOR AND AGENCY COMMENTS

The contractor was unable to comment on our findings in the 32 days allowed but said an investigation is being conducted.

The Aeronautical Systems Division, Air Force Systems Command, agreed with our findings and stated actions would be taken to recover any overpricing.

CONCLUSIONS AND RECOMMENDATIONS

In our opinion, the target cost for F-15 contract F33657-77-C-0200 is overstated by about \$2.4 million because (the contractor did not use current, accurate, and complete cost or pricing data for negotiated production material cost. Also, because the contractor's profit was added to this overstatement, this will result in about \$2.7 million excess cost to the Government, depending on whether the target is underrun or overrun.)

We recommend that you take action to assure that the Aeronautical Systems Division considers the information presented, including any other information, and determine if the Government is entitled to a price adjustment.

As previously stated, this is the second review of F-15 production contracts. Each review has shown that the cost proposed for production material was not based on current, accurate, and complete cost or pricing data. Also, the methodology used to propose production material cost in these contracts was the same. We have also determined that production materials cost proposed for the follow-on (fiscal year 1978) buy of F-15 aircraft was proposed using the same method.

Accordingly, we recommend that you assure that the Aeronautical Systems Division reviews production material costs proposed by the contractor and accepted by the Air Force for the fiscal year 1978 acquisition to determine whether adjustment of the contract price is appropriate.

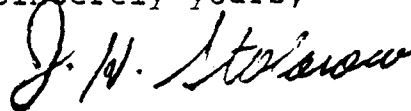
- - - - -

We are sending copies of this letter to the President of McDonnell Douglas Corporation; the Director, Office of Management and Budget; the Secretary of the Air Force; the Commander, Aeronautical Systems Division, Air Force Systems Command; and the Director, Defense Contract Audit Agency. We are also sending copies to the chairmen of the House Committees on Appropriations, Armed Services, and Government Operations and the Senate Committees on Appropriations, Armed Services, and Governmental Affairs.

As you know, section 236 of the Legislative Reorganization Act of 1970 requires the head of a Federal agency to submit a written statement on actions taken on our recommendations to the House Committee on Government Operations and the Senate Committee on Governmental Affairs not later than 60 days after the date of the report and to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of the report.

We would appreciate receiving your comments on this report and would be happy to discuss any questions that you may have.

Sincerely yours,



J. H. Stolarow
Director

GAO Computed Prices for Sample Material Code 1 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>111-33104</u>	R616472	-	9/15/76	2,385 SF	\$53.65	FF	\$127,958.60
	Testing	-	-	-	-	-	2,850.00
	R61689Z	-	9/16/76	2,014 SF	53.53	FF	107,800.00
	Testing	-	-	-	-	-	2,550.00
	R61688Z	-	9/16/76	2,385 SF	54.33	FF	129,575.60
	Testing	-	-	-	-	-	4,200.00
	Totals			6,784 SF			\$374,934.20
	Weighted Average Unit Price:	\$55.27					
<u>111-33121</u>	R616472	-	9/15/76	3,456 SF	\$29.14	FF	\$100,717.50
	Testing	-	-	-	-	-	2,250.00
	Totals			3,456 SF			\$102,967.50
	Weighted Average Unit Price:	\$29.79					
<u>111-33118</u>	R62039Z	2	1/3/77 ^{a/}	2,266.8 SF	\$49.79	FF	\$112,860.40
	Testing	-	-	-	-	-	2,400.00
	R616472	-	9/15/76	2,266.8 SF	47.41	FF	107,476.60
	Testing	-	-	-	-	-	2,400.00
	R61689Z	-	9/16/76	2,606.82 SF	47.47	FF	123,754.40
	Testing	-	-	-	-	-	2,850.00
	R61688Z	5	1/10/77 ^{b/}	2,266.8 SF	49.79	FF	112,860.40
	Testing	-	-	-	-	-	3,450.00
	Totals			9,407.22 SF			\$468,051.80
	Weighted Average Unit Price:	\$49.75					

1/ Due to rounding, some of the unit prices will not calculate the exact total cost of purchase orders shown.

2/ Explanation of abbreviations in column headed nature of price:

FF Represents that the unit prices are firm-fixed prices from the purchase orders indicated and that firm prices were established as of the purchase order or change order date shown. Certificate of current cost or pricing data was certified to as of 1/31/77.

FF-CO Represents the unit prices shown were considered firm-fixed prices since all items on the orders were delivered and the purchase orders were closed and sent to storage.

Maximum Represents that prices shown were maximum prices subject to downward revision only.

a/ The Change Order was actually dated 4/7/77; however, McDonnell was aware of an industry-wide increase (effective 1/3/77) in catalog prices to price shown.

b/ The Change Order was actually dated 2/7/77; however, McDonnell was aware of an industry-wide increase (effective 1/10/77) in catalog prices to price shown.

GAO Computed Prices for Sample Material Code 1 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/ Change Order	Number of Units Purchased	Price Per Unit 1/ Unit 2/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>181-28317</u>	R67177Z	-	7/10/76	3,000,000 FT	.045	FF	\$134,850.00
	Totals			3,000,000 FT			\$134,850.00
	Weighted Average Unit Price: .045						
<u>181-28341</u>	R67351Z	-	8/16/76	1,000,000 FT	.198	FF	\$198,340.00
	Totals			1,000,000 FT			\$198,340.00
	Weighted Average Unit Price: .198						
<u>181-28358</u>	R67170Z	-	7/8/76	3,000,000 FT	.039	FF	\$116,100.00
	Totals			3,000,000 FT			\$116,100.00
	Weighted Average Unit Price: .039						

GAO Computed Prices for Sample Material Code 2 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number				
212-05247	P640282	-	1,450 PC	\$ 38.00	FF	\$ 55,100.00
	Totals		1,450 PC			\$ 55,100.00
	Weighted Average Unit Price:	\$38.00				
212-05583 ^{c/} (replaced by 216-04840)	-	-	-	-	-	-
212-28988	P637132	-	18,000 PC	\$ 6.89	FF	\$124,020.00
	Totals		18,000 PC			\$124,020.00
	Weighted Average Unit Price:	\$6.89				
212-31118	P631922	-	290 PC	\$184.00	FF	\$ 53,360.00
	Totals		290 PC			\$ 53,360.00
	Weighted Average Unit Price:	\$184.00				
214-28031	O63847	-	2,100 PC	\$ 12.34	FF	\$ 25,914.00
	O64095	-	1,900 PC	12.34	FF	23,446.00
	Totals		4,000 PC			\$ 49,360.00
	Weighted Average Unit Price:	\$12.34				
214-28032	O63847	-	2,600 PC	\$ 17.09	FF	\$ 44,434.00
	O64095	-	2,400 PC	17.09	FF	41,016.00
	Totals		5,000 PC			\$ 85,450.00
	Weighted Average Unit Price:	\$17.09				
214-45425	P630632	-	9,150 PC	\$ 8.20	FF	\$ 75,030.00
	Totals		9,150 PC			\$ 75,030.00
	Weighted Average Unit Price:	\$8.20				
215-24766 ^{d/}	-	-	-	\$ 26.01	Buyer's Estimate	-
	Weighted Average Unit Price:	\$26.01				
215-24767 ^{d/}	-	-	-	\$ 32.74	Buyer's Estimate	-
	Weighted Average Unit Price:	\$32.74				
216-04198 ^{c/}	P625762	-	180 PC	\$440.00	Maximum	\$ 79,200.00
	P625772	-	130 PC	\$440.00	Maximum	57,200.00
	Totals		310 PC			\$136,400.00
	Weighted Average Unit Price:	\$440.00				

c/ Inventory Codes 212-05583 and 216-04198 were combined into one item (inventory code 216-04840); therefore, there was no weighted average unit price for 212-05583 and the entire cost of the new inventory code is figured under 216-04198.

d/ The FY 77 purchase order and vendor quotes are dated subsequent to the certification date; therefore, buyer's estimate was used as the weighted average unit price.

GAO Computed Prices for Sample Material Code 2 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>216-04211</u>	P70156Z	-	e/	385 PC	\$216.00	Vendor Quotation	\$ 83,160.00
	Totals			385 PC			\$ 83,160.00
	Weighted Average Unit Price:	\$216.00					
<u>216-04495</u>	P70326Z	-	f/	275 PC	\$290.16	Vendor Quotation	\$ 79,794.00
	Totals			275 PC			\$ 79,794.00
	Weighted Average Unit Price:	\$290.16					
<u>238-21309</u>	P5F750Z	-	7/31/75	3,100 PC	\$ 20.24	FF	\$ 62,729.80
	P5H015Z	-	10/6/75	760 PC	19.27	FF	14,645.20
	Totals			3,860 PC			\$ 77,375.00
	Weighted Average Unit Price:	\$20.05					
<u>238-22359</u>	P5F736Z	-	7/31/75	5,100 PC	\$ 17.34	FF	\$ 88,417.00
	Totals			5,100 PC			\$ 88,417.00
	Weighted Average Unit Price:	\$17.34					
<u>238-22360</u>	P6H481Z	-	8/3/76	2,300 PC	\$ 15.31	FF	\$ 35,213.00
	P5F803Z	1	6/18/76	1,530 PC	22.58	FF	34,547.40
	Totals			3,830 PC			\$ 69,760.40
	Weighted Average Unit Price:	\$18.21					
<u>238-26496</u>	P6H544Z	-	8/6/76	3,500 PC	\$ 8.13	FF	\$ 28,455.00
	P5F234Z	2	3/19/76	1,665 PC	14.06	FF	23,409.90
	Totals			5,165 PC			\$ 51,864.90
	Weighted Average Unit Price:	\$10.04					
<u>239-11904</u>	P6H705Z	-	8/27/76	30,500 PC	\$ 5.29	FF	\$161,345.00
	P5F746Z	1	3/19/76	13,950 PC	9.63	FF	134,336.50
	Totals			44,450 PC			\$295,681.50
	Weighted Average Unit Price:	\$6.65					
<u>239-11905</u>	P6H706Z	-	8/26/76	23,000 PC	\$ 6.51	FF	\$149,730.00
	P5F747Z	1	3/19/76	14,085 PC	8.85	FF	124,652.25
	Totals			37,085 PC			\$274,382.25
	Weighted Average Unit Price:	\$7.40					

e/ Price based on vendor's quotation received on 12/13/76.

f/ Price based on vendor's quotation received on 11/27/76.

GAO Computed Prices for Sample Material Code 2 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number				
<u>239-11906</u>	P6H560Z	-	8,600 PC	\$ 8.93	FF	\$ 76,798.00
	P5F997Z	1	3,000 PC	12.86	FF	38,570.00
	Totals		11,600 PC			\$115,368.00
	Weighted Average Unit Price:	\$9.95				
<u>239-11908</u>	P6H707Z	-	11,500 PC	\$14.08	FF	\$161,920.00
	P5F749Z	-	4,590 PC	18.10	FF	83,079.00
	Totals		16,090 PC			\$244,999.00
	Weighted Average Unit Price:	\$15.23				
<u>239-11909</u>	P6H708Z	-	7,400 PC	\$20.44	FF	\$151,256.00
	P5F749Z	-	3,105 PC	24.08	FF	74,768.40
	Totals		10,505 PC			\$226,024.40
	Weighted Average Unit Price:	\$21.52				

GAO Computed Prices for Sample Material Code 3 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Applicable Change Order Number	Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Order Number						
<u>300-07125</u>	P6L430Z	-	-	12/20/76	1,920 PC	\$ 2.48	FF	\$ 4,761.60
	Totals				1,920 PC			\$ 4,761.60
	Weighted Average Unit Price:	\$2.48						
<u>300-47552</u>	P67387Z	-	-	12/11/76	550 PC	\$ 9.00	FF	\$ 4,950.00
	Totals				550 PC			\$ 4,950.00
	Weighted Average Unit Price:	\$9.00						
<u>300-67565</u>	P6L242Z	-	-	11/29/76	235 PC	\$ 37.50	FF	\$ 8,812.50
	Totals				235 PC			\$ 8,812.50
	Weighted Average Unit Price:	\$37.50						
<u>339-08211</u>	P6L212Z	-	-	12/7/76	504 PC	\$ 28.31	FF	\$14,268.24
	P6L211Z	-	-	12/7/76	580 PC	28.31	FF	16,419.80
	Totals				1,084 PC			\$30,688.04
	Weighted Average Unit Price:	\$28.31						
<u>339-25019</u>	P6H677Z	-	-	9/23/76	420 PC	\$ 73.45	FF	\$30,849.00
	Totals				420 PC			\$30,849.00
	Weighted Average Unit Price:	\$73.45						
<u>349-05287</u>	P6H599Z	-	-	8/18/76	130 PC	\$151.66	FF	\$19,715.80
	Totals				130 PC			\$19,715.80
	Weighted Average Unit Price:	\$151.66						
<u>349-05288</u>	P6H599Z	-	-	8/18/76	130 PC	\$151.66	FF	\$19,715.80
	Totals				130 PC			\$19,715.80
	Weighted Average Unit Price:	\$151.66						
<u>349-89148</u>	P6H293Z	-	-	7/20/76	270 PC	\$176.38	FF	\$47,622.60
	Totals				270 PC			\$47,622.60
	Weighted Average Unit Price:	\$176.38						
<u>377-05013</u>	P6L500Z	-	-	12/21/76	450 PC	\$ 35.00	FF	\$15,750.00
	P5H383Z	-	-	12/29/75	54 PC	22.20	FF	1,198.80
	Totals				504 PC			\$16,948.80
	Weighted Average Unit Price:	\$33.63						
<u>377-98910</u>	P6L224Z	-	-	12/2/76	125 PC	\$ 68.50	FF	\$ 8,562.50
	Totals				125 PC			\$ 8,562.50
	Weighted Average Unit Price:	\$68.50						

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>718-11114</u>	-	-	4/1/76	251 PC	\$ 364.00	FF	\$ 91,364.00
Totals				251 PC			\$ 91,364.00
	Weighted Average Unit Price:		\$364.00				
<u>753-11015</u>	7	7	5/27/76	27 PC	\$7,810.00	FF	\$ 210,870.00
C50858Z	4	4	9/7/76	32 PC	7,985.00	FF	255,520.00
C50861Z	2	2	7/15/76	72 PC	7,920.00	FF	570,240.00
Totals				131 PC			\$1,036,630.00
	Weighted Average Unit Price:		\$7,913.21				
<u>753-11016</u>	7	7	5/27/76	11 PC	\$7,810.00	FF	\$ 85,910.00
C50858Z	4	4	9/7/76	32 PC	7,985.00	FF	255,520.00
C50861Z	2	2	7/15/76	68 PC	7,920.00	FF	538,560.00
C41500Z	9	9	2/20/76	15 PC	6,870.21	q/	103,053.17
Stamping	10	10	3/17/76	--	--		27.08
Totals				126 PC			\$ 983,070.25
	Weighted Average Unit Price:		\$7,802.14				
<u>753-11017</u>	7	7	5/27/76	21 PC	\$7,445.00	FF	\$ 156,345.00
C50859Z	3	3	8/20/76	61 PC	7,666.00	FF	467,626.00
C50860Z	4	4	9/7/76	32 PC	7,681.00	FF	245,792.00
C41501Z	15	15	i/	12 PC	5,456.78	FF	65,481.39
Stamping	-	-	-	--	--		20.26
Totals				126 PC			\$ 935,264.65
	Weighted Average Unit Price:		\$7,422.74				
<u>753-11018</u>	7	7	5/27/76	27 PC	\$7,445.00	FF	\$ 201,015.00
C50859Z	3	3	8/20/76	67 PC	7,666.00	FF	513,622.00
C50860Z	4	4	9/7/76	32 PC	7,681.00	FF	245,792.00
Totals				126 PC			\$ 960,429.00
	Weighted Average Unit Price:		\$7,622.45				
<u>753-11019</u>	3	3	8/20/76	64 PC	\$7,554.00	FF	\$ 483,456.00
C50862Z	5	5	5/27/76	21 PC	7,400.00	FF	155,400.00
C41502Z	10	10	3/17/76	9 PC	5,297.86	i/	47,680.77
Stamping	-	-	-	--	--		15.53
C50863Z	3	3	9/17/76	32 PC	7,560.00	FF	241,920.00
Totals				126 PC			\$ 928,472.30
	Weighted Average Unit Price:		\$7,368.83				

q/ Price is fixed subject to escalation to price at delivery date. Firm-fixed price (\$6,936.83) was negotiated on 3/25/77.

h/ Although the negotiated FF price did not appear on a change order until 3/23/77, the Purchase Change Order Request dated 12/31/76 reflected the negotiated price.

i/ Price is fixed subject to escalation to price at delivery date. Firm-fixed price (\$5,848.30) was negotiated on 3/25/77.

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Sources and Date of Pricing Available Prior to 1/31/77			Number of Units Purchased	Price Per Unit ^{1/}	Nature of Price ^{2/}	Total Cost
	Purchase Order Number	Applicable Change Order Number	Date of Purchase/Change Order				
<u>753-11020</u>	C508622	-	2/3/76	60 PC	\$ 7,554.00	FF	\$ 453,240.00
	C505152	-	7/22/75	21 PC	7,400.00	FF	155,400.00
	C415024	10	3/17/76	13 PC	5,283.88	^{1/}	68,690.39
	Stamping	-	-	-	-	-	22.43
	C508632	3	9/7/76	32 PC	7,560.00	FF	241,920.00
	Totals			126 PC			\$ 919,272.82
	Weighted Average Unit Price: \$7,295.82						
<u>753-21102</u>	C508782	1	9/8/76	149 PC	\$ 4,500.00	FF	\$ 670,500.00
	C410762	6	1/14/76	82 PC	4,289.00	FF	351,698.00
	C501442	-	10/11/75	21 PC	5,649.00	FF	118,629.00
	Totals			252 PC			\$1,140,827.00
	Weighted Average Unit Price: \$4,527.09						
<u>753-23009</u>	C602632	-	3/12/76	72 PC	\$ 2,408.00	FF	\$ 173,376.00
	C607322	-	6/16/76	180 PC	2,195.00	FF	395,100.00
	Totals			252 PC			\$ 568,476.00
	Weighted Average Unit Price: \$2,255.86						
<u>753-23005</u>	C508472	2	9/7/76	256 PC	\$ 2,709.00	FF	\$ 693,504.00
	Totals			256 PC			\$ 693,504.00
	Weighted Average Unit Price: \$2,709.00						
<u>753-32011</u>	C508382	3	9/7/76	56 PC	\$17,602.00	FF	\$ 985,712.00
	C508392	-	2/24/76	50 PC	18,600.00	Maximum	930,000.00
	C420382	5	12/10/76	10 PC	19,371.00	FF	193,710.00
	C411792	11	12/9/76	10 PC	19,876.08	^{k/}	198,760.80
	Totals			126 PC			\$2,308,182.80
	Weighted Average Unit Price: \$18,318.91						
<u>753-32012</u>	C508532	2	9/8/76	90 PC	\$ 7,841.00	FF	\$ 705,690.00
	C508522	-	2/3/76	24 PC	11,684.00	Maximum	280,416.00
	C505392	5	6/3/76	12 PC	10,473.00	FF	125,676.00
	Stamping	-	-	-	-	-	175.56
	Totals			126 PC			\$1,111,957.56
	Weighted Average Unit Price: \$8,825.06						

^{1/} Prices are fixed subject to escalation to price at time of delivery. Firm-fixed price (\$5,848.39) was negotiated on 3/25/77.

^{k/} Prices are fixed subject to escalation to price at time of delivery. Firm-fixed price (\$16,351.67) was negotiated on 7/5/77.

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>753-32013</u>							
	C508562	3	9/7/76	78 PC	\$ 9,078.00	FF	\$ 708,084.00
	C508572	2	2/3/76	24 PC	14,225.00	Maximum	293,400.00
	C50541Z	5	6/3/76	17 PC	11,262.00	FF	191,454.00
	Stamping	-	-	-	-	-	395.00
	C41081Z	7	1/13/76	7 PC	8,997.00	FF	62,979.00
	Totals			126 PC			\$1,256,312.00
	Weighted Average Unit Price:		\$9,970.73				
<u>753-32014</u>							
	C50855Z	-	2/3/76	24 PC	\$11,771.00	Maximum	\$ 282,504.00
	C50854Z	2	9/7/76	80 PC	8,317.00	FF	665,360.00
	C50540Z	4	6/3/76	22 PC	10,701.00	FF	235,422.00
	Testing	-	-	-	-	-	9,587.11
	Stamping	-	-	-	-	-	321.85
	Totals			126 PC			1,193,194.96
	Weighted Average Unit Price:		\$9,469.80				
<u>753-32015</u>							
	C50843Z	2	9/7/76	48 PC	\$18,567.00	FF	\$ 891,216.00
	C50842Z	-	2/22/76	60 PC	19,309.00	Maximum	1,158,540.00
	C42043Z	6	6/2/76	16 PC	21,711.00	FF	347,376.00
	C41181Z	10	4/6/76	2 PC	19,583.84	1/	39,167.67
	Totals			126 PC			\$2,436,299.67
	Weighted Average Unit Price:		\$19,335.71				
<u>753-32019</u>							
	C50841Z	2	9/7/76	56 PC	\$18,470.00	FF	\$1,034,320.00
	C50840Z	-	2/22/76	58 PC	18,979.00	Maximum	1,100,782.00
	C42041Z	5	1/13/76	8 PC	21,024.00	FF	168,192.00
	C41180Z	10	2/27/76	4 PC	19,616.86	m/	78,467.42
	Stamping	11	4/6/76	-	-	-	50.97
	Totals			126 PC			\$2,381,812.39
	Weighted Average Unit Price:		\$18,903.27				
<u>753-32020</u>							
	C60089Z	-	2/13/76	24 PC	\$ 4,400.00	Maximum	\$ 105,600.00
	Testing	-	-	-	-	-	2,000.00
	C50868Z	5	9/8/76	90 PC	2,880.00	FF	259,200.00
	C41082Z	5	1/13/76	12 PC	3,617.00	FF	43,404.00
	Totals			126 PC			\$ 410,204.00
	Weighted Average Unit Price:		\$3,255.59				

1/ Prices were fixed subject to escalation to price at time of delivery. Firm-fixed price (\$17,514.14) was negotiated on 7/5/77.

m/ Prices were fixed subject to escalation to price at time of delivery. Firm-fixed price (\$17,821.06) was negotiated on 7/5/77.

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit	Nature of Price	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>753-32021</u>	C60089Z	-	2/13/76	24 PC	\$4,400.00	Maximum	\$105,600.00
	Testing	-	-	--	-	-	2,000.00
	C50868Z	5	9/8/76	90 PC	2,883.00	FF	259,470.00
	C41082Z	5	1/13/76	12 PC	3,617.00	FF	43,404.00
	Totals			126 PC			\$410,474.00
	Weighted Average Unit Price: \$3,257.73						
<u>753-32022</u>	C60016Z	-	1/13/76	120 PC	\$1,866.00	FF	\$223,920.00
	n/	-	-	6 PC	1,886.00	-	11,316.00
	Totals			126 PC			\$235,236.00
	Weighted Average Unit Price: \$1,866.95						
<u>753-33015</u>	C50876Z	2	9/7/76	253 PC	\$1,541.00	FF	\$389,873.00
	Totals			253 PC			\$389,873.00
	Weighted Average Unit Price: \$1,541.00						
<u>753-33019</u>	C60059Z	-	2/1/76	245 PC	\$2,075.00	FF	\$508,375.00
	C41505Z	10	11/4/76	7 PC	1,768.74	FF	12,183.35
	Totals			252 PC			\$520,558.35
	Weighted Average Unit Price: \$2,065.71						
<u>753-33024</u>	C50871Z	-	2/3/76	200 PC	\$1,800.00	FF	\$360,000.00
	C50872Z	2	6/22/76	48 PC	2,000.00	FF	96,000.00
	C41491Z	11	11/2/76	4 PC	2,080.58	FF	8,322.33
	Totals			252 PC			\$464,322.33
	Weighted Average Unit Price: \$1,842.55						
<u>753-33034</u>	C50846Z	1	9/7/76	240 PC	\$1,367.00	FF	\$328,080.00
	C41093Z	4	1/13/76	12 PC	1,314.00	FF	15,768.00
	Totals			252 PC			\$343,848.00
	Weighted Average Unit Price: \$1,364.48						
<u>753-33070</u>	C60182Z	2	5/25/76	32 PC	\$4,093.00	FF	\$130,976.00
	C60265Z	-	3/10/76	94 PC	3,474.00	FF	326,556.00
	Testing	-	-	--	-	-	5,068.40
	Totals			126 PC			\$462,600.40
	Weighted Average Unit Price: \$3,671.43						

n/ Inventory carryover per Manager, Purchasing General, MDC.

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>753-33042</u>	2		9/7/76	126 PC	\$1,888.00	FF	\$ 237,888.00
Totals				126 PC			\$ 237,888.00
Weighted Average Unit Price:	\$1,888.00						
<u>753-33044</u>	6		6/3/76	25 PC	\$9,473.00	FF	\$ 236,825.00
Testing	-		-	--	-	-	4,788.89
C508652	4		8/31/76	61 PC	8,991.00	FF	548,451.00
C508662	3		9/7/76	140 PC	7,177.00	FF	1,004,780.00
C410872	7		1/13/76	26 PC	8,991.00	FF	233,766.00
Totals				252 PC			\$2,028,610.89
Weighted Average Unit Price:	\$8,050.04						
<u>753-33045</u>	6		1/3/77	186 PC	\$8,519.00	FF	\$1,584,534.00
C605172	4		1/3/77	60 PC	8,519.00	FF	511,140.00
C415062	4		7/23/75	6 PC	6,295.65	O/	37,773.91
Totals				252 PC			\$2,133,447.91
Weighted Average Unit Price:	\$8,466.06						
<u>753-33046</u>	3		8/25/76	114 PC	\$2,100.00	FF	\$ 239,400.00
C413752	5		4/30/76	128 PC	1,915.35	FF	264,318.30
Totals				252 PC			\$ 503,718.30
Weighted Average Unit Price:	\$1,998.88						
<u>753-33048</u>	6		5/4/76	164 PC	\$ 950.00	FF	\$ 155,800.00
C601332	-		2/19/76	88 PC	930.00	FF	81,840.00
Totals				252 PC			\$ 237,640.00
Weighted Average Unit Price:	\$943.02						
<u>753-33051</u>	2		9/7/76	108 PC	\$2,207.00	FF	\$ 238,356.00
C410892	4		1/13/76	119 PC	2,613.00	FF	47,034.00
Totals				126 PC			\$ 285,390.00
Weighted Average Unit Price:	\$2,265.00						
<u>753-33054</u>	2		9/7/76	108 PC	\$2,210.00	FF	\$ 238,680.00
C410892	4		1/13/76	118 PC	2,613.00	FF	47,034.00
Totals				126 PC			\$ 285,714.00
Weighted Average Unit Price:	\$2,267.57						

O/ Price is fixed subject to escalation to price at time of delivery. Firm-fixed price (\$5,986.24) was negotiated 3/22/77.

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number				
<u>753-33055</u>	C60066Z	3	8/31/76	48 PC	\$5,560.00	\$266,880.00
	Testing	-	-	--	-	5,000.00
	C50867Z	4	9/7/76	68 PC	4,661.00	316,948.00
	C41091Z	7	1/13/76	10 PC	6,228.00	62,280.00
	Totals			126 PC		\$651,108.00
	Weighted Average Unit Price: \$5,167.52					
<u>753-33056</u>	C41511Z	4	7/16/76	84 PC	\$ 920.00	\$ 77,280.00
	C60067Z	-	2/3/76	168 PC	920.00	154,560.00
	Totals			252 PC		\$231,840.00
	Weighted Average Unit Price: \$920.00					
<u>753-33058</u>	C41513Z	-	9/24/74	92 PC	\$1,195.98	\$110,030.37
	C60135Z	-	2/26/76	160 PC	1,280.00	204,800.00
	Totals			252 PC		\$314,830.37
	Weighted Average Unit Price: \$1,249.33					
<u>753-36005</u>	C60125Z	1	4/6/76	177 PC	\$ 547.00	\$ 96,819.00
	Totals			177 PC		\$ 96,819.00
	Weighted Average Unit Price: \$547.00					
<u>760-80121</u>	R60529Z	1	7/28/76	69 PC	\$1,330.78	\$ 91,824.10
	Testing	-	-	--	-	3,600.00
	R60723Z	-	6/21/76	233 PC	1,329.87	309,859.71
	Testing	-	-	--	-	11,550.00
	Totals			302 PC		\$416,833.81
	Weighted Average Unit Price: \$1,380.24					
<u>760-80130</u>	R60890Z	-	6/3/76	252 PC	\$ 833.85	\$210,130.20
	Testing	-	-	--	-	9,600.00
	Totals			252 PC		\$219,730.20
	Weighted Average Unit Price: \$871.95					
<u>760-80133</u>	R60446Z	1	6/1/76	294 PC	\$ 445.28	\$130,911.12
	Testing	-	-	--	-	4,500.00
	Totals			294 PC		\$135,411.12
	Weighted Average Unit Price: \$460.58					

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>760-80152</u>	R606692	4	12/7/76	158 PC	\$ 457.29	FF	\$ 72,252.29
	Testing	-	-	--	-	-	1,500.00
	R62486Z	-	12/16/76	180 PC	539.22	FF	97,059.38
	Testing	-	-	--	-	-	2,400.00
	Totals	-	-	338 PC	-	-	\$ 173,211.67
	Weighted Average Unit Price:	\$512.46					
<u>760-80229</u>	R60945Z	-	6/2/76	84 PC	\$3,643.20	FF	* \$ 306,028.80
	Testing	-	-	--	-	-	12,600.00
	R60946Z	-	5/20/76	32 PC	3,734.11	FF	119,491.44
	Testing	-	-	--	-	-	4,650.00
	R60947Z	-	6/3/76	26 PC	3,652.86	FF	94,974.36
	Testing	-	-	--	-	-	2,550.00
	Totals	-	-	142 PC	-	-	\$ 540,294.60
	Weighted Average Unit Price:	\$3,804.89					
<u>760-80217</u>	R60825Z	-	6/3/76	285 PC	\$ 478.80	FF	\$ 136,458.00
	Testing	-	-	--	-	-	14,250.00
	Totals	-	-	285 PC	-	-	\$ 150,708.00
	Weighted Average Unit Price:	\$528.80					
<u>760-80220</u>	R60441Z	-	6/18/76	310 PC	\$ 780.80	FF	\$ 242,048.00
	Testing	-	-	--	-	-	6,300.00
	Totals	-	-	310 PC	-	-	\$ 248,348.00
	Weighted Average Unit Price:	\$801.12					
<u>790-67505</u>	R67325Z	-	P/	146,300 SF	\$ 2.82	Vendor quote	\$ 412,566.00
	Totals	-	-	146,300 SF	-	-	\$ 412,566.00
	Weighted Average Unit Price:	\$2.82					
<u>790-67514</u>	R70433L	-	-	113,400 SF	\$ 15.76	Vendor quote	\$1,787,144.00
	R66821L	1	8/12/76	340,200 SF	11.90 ^g	g/	4,048,380.00
	Totals	-	-	453,600 SF	-	-	\$5,835,564.00
	Weighted Average Unit Price:	\$12.87					
<u>791-87182</u>	R60681Z	-	4/6/76	1,099.56 SF	\$ 151.81	FF	\$ 166,924.20
	R51333Z	-	1/3/75	105.32 SF	218.87	FF	23,051.39
	Totals	-	-	1,204.88 SF	-	-	\$ 189,975.59
	Weighted Average Unit Price:	\$157.67					

P/ Unit price based on vendor quote of 12/1/76 for calendar year 1977 requirements.

g/ Unit price represents an option price for calendar year 1978 requirements established by P.O. R66821L at \$11.60 per sq. ft. plus \$.30 per sq. ft. for material escalation. This option was exercised by award of P.O. R71044 dated 2/1/78.

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Order Number					
791-87655	R61289Z	-	6/11/76	12,648 SF	\$ 13.38	FF	\$169,230.24
	Totals			12,648 SF			\$169,230.24
	Weighted Average Unit Price:	\$13.38					
791-87673	R61287Z	-	6/11/76	15,888 SF	\$ 18.46	FF	\$293,292.48
	Totals			15,888 SF			\$293,292.48
	Weighted Average Unit Price:	\$18.46					
791-87747	R6111Z	-	5/20/76	15,576 SF	\$ 21.90	FF	\$341,114.40
	Totals			15,576 SF			\$341,114.40
	Weighted Average Unit Price:	\$21.90					
791-87781	R6112Z	-	5/28/76	9,441 SF	\$ 27.55	FF	\$260,099.55
	Totals			9,441 SF			\$260,099.55
	Weighted Average Unit Price:	\$27.55					
791-87804	R61193Z	-	6/9/76	480 SF	\$ 20.41	FF	\$ 9,796.80
	R50702Z	-	7/23/75	8,064 SF	26.34	FF	212,405.76
	Totals			8,544 SF			1,680.00
	Weighted Average Unit Price:	\$26.20					\$223,882.56
791-87807	R6072Z	-	4/9/76	290 SF	\$367.57	FF	\$106,595.30
	Totals			290 SF			\$106,595.30
	Weighted Average Unit Price:	\$367.57					
791-87827	R61045Z	-	5/18/76	7,267 SF	\$ 25.28	FF	\$183,709.76
	Totals			7,267 SF			\$183,709.76
	Weighted Average Unit Price:	\$25.28					
791-87957	R61043Z	-	5/18/76	11,528 SF	\$ 21.42	FF	\$246,927.76
	Totals			11,528 SF			\$246,927.76
	Weighted Average Unit Price:	\$21.42					
791-87959	R60699Z	-	4/7/76	1,872 SF	\$173.58	FF	\$324,941.76
	Totals			1,872 SF			\$324,941.76
	Weighted Average Unit Price:	\$173.58					
791-89103	R61561Z	-	8/11/76	6,083 SF	\$ 18.75	FF	\$114,076.00
	R61530Z	-	8/10/76	--	39.76	FF	\$241,860.08
	Totals			6,083 SF			\$355,936.08
	Weighted Average Unit Price:	\$58.51					

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
791-89106	R61525Z	-	8/3/76	5,720 SF	\$ 30.03	FF	\$171,771.60
	R61497Z	-	8/10/76	--	16.25	FF	92,950.00
	Totals			5,720 SF			\$264,721.60
	Weighted Average Unit Price:		\$46.28				
791-89117	R61258Z	-	6/10/76	5,544 SF	\$ 22.28	FF	\$123,520.32
	R61766Z	-	9/10/76	869.4 SF	18.35	FF	15,953.49
	Totals			6,413.4 SF			\$139,473.81
	Weighted Average Unit Price:		\$21.75				
791-89148	R61044Z	-	5/18/76	8,942 SF	\$ 21.84	FF	\$195,293.28
	Totals			8,942 SF			\$195,293.28
	Weighted Average Unit Price:		\$21.84				
792-47101	R60774Z	-	4/16/76	863 FT	\$114.23	FF	\$ 98,580.49
	Totals			863 FT			\$ 98,580.49
	Weighted Average Unit Price:		\$114.23				
793-70194	R70027Z	-	1/10/77	37,800 FT	\$ 2.68	FF	\$101,124.00
	I/	-	-	16,296.11 FT	5.06	-	82,455.57
	Totals			54,096.11 FT			\$183,579.57
	Weighted Average Unit Price:		\$3.39				
793-80505	R70020Z	-	1/10/77	42,000 FT	\$ 3.35	FF	\$139,240.00
	I/	-	-	1,450.77 FT	4.11	-	5,959.49
	Totals			43,450.77 FT			\$145,199.49
	Weighted Average Unit Price:		\$3.34				
794-13427	R61051Z	-	6/18/76	2,340 FT	\$106.85	FF	\$250,029.00
	Totals			2,340 FT			\$250,029.00
	Weighted Average Unit Price:		\$106.85				

I/ Inventory carryover per Manager, Purchasing General, MDC.

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/ Change Order	Number of Units Purchased	Price Per Unit $\frac{1}{2}$	Nature of Price $\frac{2}{1}$	Total Cost
	Purchase Order Number	Applicable Change Order Number					
794-13472	R611614	-	6/21/76	7,713 FT 7,713 FT	\$ 39.72	FF	\$ 306,360.36 \$ 306,360.36
	Totals						
	Weighted Average Unit Price:	\$39.72					
794-13502	R612112	-	6/21/76	2,136 FT 2,136 FT	\$ 69.61	FF	\$ 148,686.96 \$ 148,686.96
	Totals						
	Weighted Average Unit Price:	\$69.61					
794-13542	R61209Z	-	6/23/76	2,756 FT 2,756 FT	\$ 179.15	FF	\$ 493,737.40 493,737.40
	Totals						
	Weighted Average Unit Price:	\$179.15					
794-13543	R615512	-	8/9/76	2,916 FT 2,916 FT	\$ 212.59	FF	\$ 619,912.44 \$ 619,912.44
	Totals						
	Weighted Average Unit Price:	\$212.59					
794-13547	R61418Z	-	7/14/76	1,368 FT 1,368 FT	\$ 141.41	FF	\$ 193,448.88 \$ 193,448.88
	Totals						
	Weighted Average Unit Price:	\$141.41					
794-13552	R60857Z	1	6/15/76	2,400 FT 2,400 FT	\$ 132.28	FF	\$ 317,472.00 \$ 317,472.00
	Totals						
	Weighted Average Unit Price:	\$132.28					
798-10979	R61931Z	3	1/13/77	344 PC 344 PC	\$ 857.55	FF	\$ 294,995.94 \$ 294,995.94
	Totals						
	Weighted Average Unit Price:	\$857.55					
798-10981	R60245Z	-	2/12/76	176 PC	\$ 790.00	FF	\$ 139,040.00
	R51066Z	-	9/23/76	72 PC 248 PC	905.49	FF	65,195.28 204,235.28
	Totals						
	Weighted Average Unit Price:	\$823.53					
798-10984	R61923Z	-	1/25/76	264 PC 264 PC	\$ 753.06	FF	\$ 198,806.96 \$ 198,806.96
	Totals						
	Weighted Average Unit Price:	\$753.06					
798-10989	R60559Z	-	3/18/76	16 PC	\$15,284.00	FF	\$ 244,544.00
	R51087Z	-	9/25/75	18 PC	15,284.56	FF	275,122.08
	R51088Z	-	9/25/75	17 PC	15,284.00	FF	259,828.00
	R60558Z	-	3/19/76	30 PC	15,284.56	FF	458,536.80
	R61108Z	-	6/17/76	50 PC 131 PC	17,288.04	FF	864,402.00 \$2,102,432.88
	Totals						
	Weighted Average Unit Price:	\$16,049.11					

GAO Computed Prices for Sample Material Code 7 Items

Inventory Code	Source and Date of Pricing Available Prior to 1/31/77		Date of Purchase/Change Order	Number of Units Purchased	Price Per Unit 1/	Nature of Price 2/	Total Cost
	Purchase Order Number	Applicable Change Order Number					
<u>798-10990</u>	R605592	-	3/18/76	11 PC	\$15,284.00	FF	\$ 168,124.00
	R510872	-	9/25/75	18 PC	15,284.56	FF	275,122.08
	R510882	-	9/25/75	17 PC	15,284.00	FF	259,828.00
	R605582	-	3/19/76	30 PC	15,284.56	FF	458,536.80
	R611082	-	6/17/76	50 PC	17,288.04	FF	864,402.00
	Totals			126 PC			\$2,026,012.88
	Weighted Average Unit Price: \$16,079.47						
<u>798-10991</u>	R511162	-	9/25/75	33 PC	\$ 7,791.01	FF	\$ 257,103.33
	R605242	-	3/12/76	20 PC	7,791.01	FF	155,820.20
	R605132	-	3/11/76	12 PC	7,791.01	FF	93,492.12
	R511172	-	9/27/75	20 PC	7,791.01	FF	155,820.20
	R611102	-	6/17/76	50 PC	8,665.53	FF	433,276.50
	Totals			135 PC			\$1,095,512.35
	Weighted Average Unit Price: \$8,114.91						
<u>798-10992</u>	R511162	-	9/25/75	33 PC	\$ 7,791.01	FF	\$ 257,103.33
	R605242	-	3/12/76	20 PC	7,791.01	FF	155,820.20
	R605132	-	3/11/76	11 PC	7,791.01	FF	85,701.11
	R511172	-	9/27/75	20 PC	7,791.01	FF	155,820.20
	R611102	-	6/17/76	50 PC	8,665.53	FF	433,276.50
	Totals			134 PC			\$1,087,721.34
	Weighted Average Unit Price: \$8,117.32						

Determination of Pricing Adjustments to Provide for Economic Price Changes of Material Classes 1, 2, 3 and 7

GAO Analysis Using Most Current Pricing Data for Calculation of Cost Adj. Factors

Inventory Item Code	Qty. Required	Unit of Measure	Contractors Sample Class 01 Items to Calculate Cost Adjustment Factor			FY 1977 Anticipated		
			Aircraft #113 Base	Unit Price	Total Weighted Cost Per Aircraft	Unit Price	Total Weighted Cost Per Aircraft	Cost Per Aircraft
111-33104	29.9	SF	\$37.26	\$1,114.07	\$60.05	\$1,795.50	\$55.27	\$1,652.57
111-33118	38.0	SF	28.45	1,081.10	53.28	2,024.64	49.75	1,890.50
111-33121	50.1	SF	22.77	1,140.78	34.27	1,716.93	29.79	1,492.48
Total Code 111				\$3,335.95		\$5,537.07		\$5,035.55
Weighted adjustment						166.0%		151.0%
181-28317	20141.9	FT	\$.051	\$1,027.24	\$.055	\$1,107.80	\$.045	\$ 906.39
181-28341	5013.0	FT	.200	1,002.60	.221	1,107.87	.198	992.57
181-28358	18050.0	FT	.057	1,028.85	.052	938.60	.039	703.95
Total Code 181				\$3,058.69		\$3,154.27		\$2,602.91
Weighted adjustment						103.1%		85.1%

Class 01 Summary

Group Code	Percent of Total Class	Percent Weighted Adjustment	
		Group	Percent
111	43.0	111	43.0
181	26.1	181	26.1
Subtotal	69.1	Subtotal	69.1
Other	30.9	Other	30.9
Total	100.0	Total	100.0

Class 01 Summary

Group Code	Percent of Total Class	Percent Weighted Adjustment	
		Group	Percent
111	43.0	111	43.0
181	26.1	181	26.1
Subtotal	69.1	Subtotal	69.1
Other	30.9	Other	30.9
Total	100.0	Total	100.0

Class 01 Summary

Group Code	Percent of Total Class	Percent Weighted Adjustment	
		Group	Percent
111	43.0	111	43.0
181	26.1	181	26.1
Subtotal	69.1	Subtotal	69.1
Other	30.9	Other	30.9
Total	100.0	Total	100.0

*Assumes the same increase as the sample.

Determination of Pricing Adjustments to Provide for Economic Price Changes of Material Classes 1, 2, 3 and 7

GAO Analysis Using Most Current Pricing Data for Calculation of Cost Adj. Factors FY 1977 Anticipated

Contractors Sample Class 02 Items to Calculate Cost Adjustment Factor				FY 1977 Anticipated		FY 1977 Anticipated	
Inventory Item Code	Qty. Required Aircraft #113 Base	Unit of Measure	Aircraft #113 Requirements Priced	Unit Price	Total Weighted Cost Per Aircraft	Unit Price	Total Weighted Cost Per Aircraft
212-05247	10	PC	\$ 35.54	\$ 39.52	\$ 395.20	\$ 38.00	\$ 380.00
212-05583	3	PC	281.76	100.41	301.23	-	-
212-28988	130	PC	6.38	6.81	885.30	6.89	895.70
212-31118	2	PC	174.24	194.75	389.50	184.00	368.00
Total Code 212			\$1,815.04		\$1,971.23		\$1,643.70
Weighted adjustment					108.6%		90.6%
214-28031	45	PC	\$ 12.34	\$ 12.34	\$ 555.30	\$ 12.34	\$ 555.30
214-28032	57	PC	967.29	17.09	974.13	17.09	974.13
214-45425	67	PC	8.79	8.39	562.13	8.20	549.40
Total Code 214			\$2,111.52		\$2,091.56		\$2,078.83
Weighted adjustment					99.1%		98.5%
215-24766	41	PC	\$1,066.00	\$ 26.01	\$1,066.41	\$ 26.01	\$1,066.41
215-24767	55	PC	32.74	32.74	1,800.70	32.74	1,800.70
Total Code 215			\$2,866.70		\$2,867.11		\$2,867.11
Weighted adjustment					100.0%		100.0%
216-04198	3	PC	\$243.01	\$315.12	\$ 945.36	\$440.00	\$1,320.00
216-04211	3	PC	469.83	215.32	645.96	216.00	648.00
216-04495	2	PC	292.08	309.94	619.88	290.16	580.32
Total Code 216			\$1,783.02		\$2,211.02		\$2,548.32
Weighted adjustment					124.0%		142.9%
238-21309	28	PC	\$ 16.27	\$ 22.67	\$ 634.76	\$ 20.05	\$ 561.40
238-22359	45	PC	647.10	19.41	873.45	17.34	780.30
238-22360	34	PC	18.67	22.25	756.50	18.21	619.14
238-26496	37	PC	11.70	15.38	569.06	10.04	371.48
Total Code 238			\$2,170.34		\$2,833.77		\$2,332.32
Weighted adjustment					130.6%		107.5%

Determination of Pricing Adjustments to Provide for Economic Price Changes of Material Classes 1, 2, 3 and 7

Contractors Sample Class 02 Items to Calculate Cost Adjustment Factor

Inventory Item Code	Qty. Required Aircraft #113 Base Measure	Aircraft #113 Requirements Priced		FY 1977 Anticipated	
		Unit Price	Total Weighted Cost Per Aircraft	Unit Cost	Total Weighted Cost Per Aircraft
239-11904	310	\$ 9.25	\$2,867.50	\$ 9.70	\$ 3,007.00
239-11905	313	8.26	2,585.38	10.24	3,205.12
239-11906	88	11.51	1,012.88	13.85	1,218.80
239-11908	102	15.35	1,565.70	19.80	2,019.60
239-11909	69	18.77	1,295.13	26.34	1,817.46
Total Code 239 Weighted adjustment			\$9,326.59		\$11,267.98
					<u>120.8%</u>

GAO Analysis Using Most Current Pricing Data for Calculation of Cost Adj. Factors

Inventory Item Code	Qty. Required Aircraft #113 Base Measure	FY 1977 Anticipated	
		Unit Price	Total Weighted Cost Per Aircraft
239-11904	310	\$ 6.65	\$2,061.50
239-11905	313	7.40	2,316.20
239-11906	88	9.95	875.60
239-11908	102	15.23	1,553.46
239-11909	69	21.52	1,484.88
Total Code 239 Weighted adjustment			\$8,291.64
			<u>88.9%</u>

Class 02 Summary

Group Code	Percent of Total Class	Percent Group Adjustment		Percent Weighted Adjustment
		Group Adjustment	Percent Weighted Adjustment	
212	5.9	108.6	6.4	6.4
214	15.3	99.1	15.2	15.2
215	15.9	100.0	15.9	15.9
216	8.9	124.0	11.0	11.0
238	19.2	130.6	25.1	25.1
239	25.3	120.8	30.6	30.6
Subtotal	90.5		104.2	104.2
Other	9.5		10.9	10.9
Total	100.0		115.1	115.1

Class 02 Summary

Group Code	Percent of Total Class	Percent Group Adjustment		Percent Weighted Adjustment
		Group Adjustment	Percent Weighted Adjustment	
212	5.9	90.6	5.3	5.3
214	15.3	98.5	15.1	15.1
215	15.9	100.0	15.9	15.9
216	8.9	142.9	12.7	12.7
238	19.2	107.5	20.6	20.6
239	25.3	88.9	22.5	22.5
Subtotal	90.5		92.1	92.1
Other	9.5		9.7	9.7
Total	100.0		101.8	101.8

*Assumes same increase as the sample.

Determination of Pricing Adjustment to Provide for Economic Price Changes of Material Classes 1, 2, 3 and 7

Inventory Item Code	Qty. Required Aircraft #113 Base	Unit of Measure	Contractors Sample Class 03 Items to Calculate Cost Adjustment Factor Aircraft #113 Requirements Priced FY 1977 Anticipated		Total Weighted Cost Per Aircraft	
			Unit Price	Total Weighted Cost	Unit Price	Total Weighted Cost
300-07125	32	PC	\$ 3.04	\$ 97.28	\$ 2.65	\$ 84.80
300-47552	6	PC	15.35	92.10	9.80	58.80
300-67565	2	PC	43.08	86.16	39.20	78.40
Total Code 300				\$275.54		\$222.00
Weighted adjustment				80.6%		75.6%
339-08211	8	PC	\$ 25.46	\$203.68	\$ 32.76	\$262.08
339-25019	3	PC	69.00	207.00	73.45	220.35
Total Code 339				\$410.68		\$482.43
Weighted adjustment				117.5%		108.7%
349-05287	1	PC	\$ 95.25	\$ 95.25	\$156.80	\$151.66
349-05288	1	PC	95.25	95.25	156.80	151.66
349-89148	2	PC	114.69	229.38	181.59	363.18
Total Code 349				\$419.88		\$676.78
Weighted adjustment				161.2%		156.3%
377-05013	4	PC	\$ 27.25	\$109.00	\$ 23.50	\$ 94.00
377-98910	1	PC	103.86	103.86	90.99	90.99
Total Code 377				\$212.86		\$184.99
Weighted adjustment				86.9%		86.9%

Class 03 Summary

Group Code	Percent of Total Class	Percent Group Adjustment	Percent Weighted Adjustment
300	19.8	80.6	16.0
339	35.0	117.5	41.1
349	15.9	161.2	25.6
377	6.5	86.9	5.6
Subtotal	77.2	114.4*	88.3
Other	22.8		26.1
Total	100.0		114.4 Class adj.

Class 02, 03 Summary

Class	Percent of Total Class 02, 03	Percent Group Adjustment	Percent Weighted Adjustment
02	81.2	115.1	93.5
03	18.8	114.4	21.5
Total	100.0		115.0

*Assumes same increase as sample.

GAO Analysis Using Most Current Pricing Data for Calculation of Cost Adj. Factors FY 1977 Anticipated

Inventory Item Code	Unit Price	Total Weighted Cost Per Aircraft	Unit Price	Total Weighted Cost Per Aircraft
300-07125	\$ 2.48	\$ 79.36	\$ 2.48	\$ 79.36
300-47552	9.00	54.00	9.00	54.00
300-67565	37.50	75.00	37.50	75.00
Total Code 300		\$208.36		\$208.36
Weighted adjustment		75.6%		75.6%
339-08211	\$ 28.31	\$226.48	\$ 28.31	\$226.48
339-25019	73.45	220.35	73.45	220.35
Total Code 339		\$446.83		\$446.83
Weighted adjustment		108.7%		108.7%
349-05287	\$151.66	\$151.66	\$151.66	\$151.66
349-05288	151.66	151.66	151.66	151.66
349-89148	176.38	352.76	176.38	352.76
Total Code 349		\$656.08		\$656.08
Weighted adjustment		156.3%		156.3%
377-05013	\$ 33.63	\$134.52	\$ 33.63	\$134.52
377-98910	68.50	68.50	68.50	68.50
Total Code 377		\$203.02		\$203.02
Weighted adjustment		95.4%		95.4%

Class 03 Summary

Group Code	Percent of Total Class	Percent Group Adjustment	Percent Weighted Adjustment
300	19.8	75.6	15.0
339	35.0	108.8	38.1
349	15.9	156.3	24.9
377	6.5	95.4	6.2
Subtotal	77.2	109.1	84.2
Other	22.8		24.9
Total	100.0		109.1

Class 02, 03 Summary

Class	Percent of Total Class 02, 03	Percent Group Adjustment	Percent Weighted Adjustment
02	81.2	101.8	82.7
03	18.8	109.1	20.5
Total	100.0		103.2

Determination of Pricing Adjustments to Provide for Economic Price Changes of Material Classes 1, 2, 3 and 7

GAO Analysis Using Most Current Pricing Data for Calculation of Cost Adj. Factors

Inventory Item Code	Qty. Required Aircraft #113 Base	Unit of Measure	Contractors Sample Class 07 Items to Calculate Cost Adjustment Factor			FY 1977 Anticipated		
			Aircraft #113 Requirements Priced	Unit Price	Total Weighted Cost Per Aircraft	Unit Price	Total Weighted Cost Per Aircraft	Cost Per Aircraft
718-11114 a/	2	PC	\$ 605.04	\$ 1,210.08	\$ 364.00	\$ 728.00	\$ 364.00	\$ 728.00
Weighted adjustment						60.2x		60.2x
753-11015	1	PC	4,358.58	4,358.58	7,811.10	7,913.21	7,913.21	7,913.21
753-11016	1	PC	4,358.58	4,358.58	7,798.23	7,802.14	7,802.14	7,802.14
753-11017	1	PC	3,784.55	3,784.55	7,387.38	7,422.74	7,422.74	7,422.74
753-11018	1	PC	3,978.60	3,978.60	7,398.27	7,622.45	7,622.45	7,622.45
753-11019	1	PC	4,031.12	4,031.12	7,365.60	7,368.83	7,368.83	7,368.83
753-11020	1	PC	4,251.99	4,251.99	7,326.99	7,295.82	7,295.82	7,295.82
753-21102	2	PC	4,240.00	4,860.00	4,572.81	9,145.62	4,527.09	9,054.18
753-23005	2	PC	1,681.00	3,362.00	2,722.50	5,445.00	2,255.86	4,511.72
753-23009	2	PC	1,601.39	3,202.78	2,268.70	4,537.40	2,709.00	5,418.00
753-32011	1	PC	8,860.97	8,860.97	18,447.66	18,318.91	18,318.91	18,318.91
753-32012	1	PC	5,238.00	5,238.00	8,900.10	8,825.06	8,825.06	8,825.06
753-32013	1	PC	5,782.00	5,782.00	10,019.79	9,970.73	9,970.73	9,970.73
753-32014	1	PC	5,260.45	5,260.45	9,332.73	9,469.80	9,469.80	9,469.80
753-32015	1	PC	7,719.36	7,719.36	19,336.68	19,335.71	19,335.71	19,335.71
753-32019	1	PC	13,009.00	13,009.00	18,918.90	18,903.27	18,903.27	18,903.27
753-32020	1	PC	2,460.00	2,460.00	3,210.57	3,255.59	3,255.59	3,255.59
753-32021	1	PC	2,460.00	2,460.00	3,210.57	3,257.73	3,257.73	3,257.73
753-32022	1	PC	1,602.00	1,602.00	1,866.00	1,866.95	1,866.95	1,866.95
753-33015	2	PC	831.00	1,662.00	1,838.43	1,541.00	3,082.00	3,082.00
753-33019	2	PC	1,105.00	2,210.00	2,075.00	2,065.71	4,131.42	4,131.42
753-33024	2	PC	1,252.47	2,504.94	1,928.52	1,842.55	3,685.10	3,685.10
753-33034	2	PC	860.00	1,720.00	1,622.61	1,364.48	2,728.96	2,728.96
753-33042	1	PC	1,276.00	1,276.00	2,062.17	1,888.00	1,888.00	1,888.00
753-33044	2	PC	4,817.00	9,634.00	8,005.14	16,010.28	8,050.04	16,100.08
753-33045	2	PC	4,778.12	9,556.24	8,433.81	16,867.62	8,466.06	16,932.12
753-33046	2	PC	1,431.20	2,862.40	1,979.01	3,958.02	1,998.88	3,997.76
753-33048	2	PC	620.00	1,240.00	943.00	1,886.04	943.02	1,886.04
753-33053	1	PC	1,958.00	1,958.00	2,275.02	2,265.00	2,265.00	2,265.00
753-33054	1	PC	1,813.00	1,813.00	2,275.02	2,267.57	2,267.57	2,267.57
753-33055	1	PC	3,370.00	3,370.00	5,091.57	5,167.52	5,167.52	5,167.52
753-33056	1	PC	1,095.00	2,190.00	920.00	920.00	920.00	1,840.00
753-33058	2	PC	1,464.00	2,928.00	1,235.52	2,471.04	1,249.33	2,498.66
753-33070	1	PC	3,109.07	3,109.07	4,041.00	3,671.43	3,671.43	3,671.43
753-36005 b/	1	PC	1,127.00	1,127.00	547.00	547.00	547.00	547.00
				\$137,740.63		\$231,712.45		\$230,301.50
								167.2x

a/ Was 712-88411.
b/ Was 753-36004.

Determination of Pricing Adjustments to Provide for Economic Price Changes of Material Classes 1, 2, 3 and 7

GAO Analysis Using Most Current Pricing Data for Calculation of Cost Adj. Factors

Inventory Item Code	Qty. Required Aircraft #113 Base	Unit of Measure	Aircraft #113 Requirements Priced		FY 1977 Anticipated	
			Unit Price	Total Weighted Cost Per Aircraft	Unit Price	Total Weighted Cost Per Aircraft
760-80123 c/	2	PC	\$ 931.81	\$ 1,863.62	\$1,379.81	\$ 2,759.62
760-80130	2	PC	577.01	1,154.01	862.42	1,724.84
760-80133	2	PC	534.98	1,069.96	460.16	920.32
760-80152	2	PC	529.00	1,058.00	472.17	944.34
760-80229 d/	1	PC	2,557.46	2,557.46	3,821.25	3,821.25
760-80217	2	PC	524.40	1,048.80	497.48	994.96
760-80220	2	PC	885.89	1,771.78	801.12	1,602.24
Total Code 760				\$12,717.57		\$12,915.19
Weighted adjustment				120.8%		122.7%

790-67505 e/	712.1	FT	\$ 1.55	\$ 1,103.76	\$ 2.16	\$ 2,771.28
790-67514 f/	19099.73	FT	2.35	44,884.37	11.20	40,320.00
Total Code 790				\$45,988.13		\$43,091.28
Weighted adjustment						91.7%

791-87182 g/	15.3	SF	\$ 143.78	\$ 2,199.83	\$ 151.81	\$ 2,322.69
791-87655	69.9	SF	16.66	1,164.53	13.38	935.26
791-87673	103.8	SF	21.54	2,235.85	18.46	1,916.15
791-87747	65.9	SF	23.33	1,537.45	21.90	1,443.21
791-87781	64.4	SF	33.03	2,127.13	27.55	1,774.22
791-87804	50.9	SF	21.12	1,075.01	20.41	1,038.87
791-87807	2.2	SF	547.83	1,205.23	367.57	808.65
791-87827	36.7	SF	28.77	1,055.86	25.28	927.78
791-87957	54.9	SF	21.75	1,194.08	21.42	1,175.96
791-87959	11.8	SF	230.61	2,721.20	173.58	2,048.24
791-89103	46.8	SF	40.32	1,886.98	80.13	3,750.08
791-89106	49.5	SF	31.26	1,547.37	65.06	3,220.47
791-89117	50.9	SF	25.11	1,278.10	22.28	1,134.05
791-89148	42.0	SF	27.85	1,169.70	21.84	917.28
Total Code 791				\$22,398.32		\$23,412.91
Weighted adjustment						104.5%

792-46561	6.4	FT	\$ 181.00	\$ 1,158.40	\$ 114.23	\$ 731.07
Weighted adjustment						63.1%

- c/ Was 760-80124.
- d/ Was 760-80164.
- e/ Was 790-67508 at 712.1 feet per aircraft of 3" material, now 790-67505 at 1,283 sq. ft. per aircraft of 48" material (broadgoods).
- f/ Was 790-67509 at 19,099 feet per aircraft of 3" material, now 790-67514 at 3,600 sq. ft. per aircraft of 48" material (broadgoods).
- g/ Was 791-87179.

Determination of Pricing Adjustments to Provide for Economic Price Changes of Material Classes 1, 2, 3 and 7

GAO Analysis Using Most Current Pricing Data for Calculation of Cost Adj. Factors

Inventory Item Code	Qty. Required Aircraft #113 Base Measure	Unit of Measure	Aircraft #113 Requirements Priced			FY 1977 Anticipated		
			Unit Price	Total Weighted Cost Per Aircraft	Unit Cost	Total Weighted Cost Per Aircraft	Unit Price	Total Weighted Cost Per Aircraft
793-70194	512.8	FT	\$ 3.59	\$ 1,840.95	\$ 4.29	\$ 2,199.91	\$ 1,738.39	
793-80505	407.5	FT	2.53	1,030.98	5.19	2,114.93	1,361.05	
Total Code 793				\$ 2,871.93		\$ 4,314.84	\$ 3,109.44	
Weighted adjustment				150.2%		150.2%	107.9%	
794-13427	14.0	FT	\$ 72.18	\$ 1,010.52	\$ 109.03	\$ 1,526.42	\$ 1,495.90	
794-13472	58.4	FT	40.20	2,347.68	40.53	2,366.95	2,319.65	
794-13502	15.5	FT	79.18	1,227.29	73.76	1,143.28	1,078.96	
794-13542	20.3	FT	204.26	4,146.48	193.72	3,932.52	3,636.75	
794-13543	22.8	FT	137.37	3,132.04	237.56	5,416.37	4,847.05	
794-13547	14.2	FT	95.93	1,362.21	144.30	2,049.06	2,008.02	
794-13552	16.0	FT	127.03	2,032.48	135.28	2,164.48	2,116.40	
Total Code 794				\$15,258.70		\$18,599.08	\$17,502.81	
Weighted adjustment				121.9%		121.9%	114.7%	
798-10979	2	PC	\$ 1,082.95	\$ 2,165.90	1,127.00	\$ 2,254.00	\$ 1,715.10	
798-10983	2	PC	826.00	1,652.00	823.53	1,647.06	1,647.06	
798-10984	2	PC	1,046.00	2,092.00	980.00	1,960.00	1,506.12	
798-10989	1	PC	16,240.00	16,240.00	15,284.28	15,284.28	16,049.11	
798-10990	1	PC	16,240.00	16,240.00	15,284.28	15,284.28	16,079.47	
798-10991	1	PC	6,878.00	6,878.00	7,791.01	7,791.01	8,114.91	
798-10992	1	PC	6,878.00	6,878.00	7,791.01	7,791.01	8,117.32	
Total Code 798				\$52,145.90		\$52,011.64	\$53,229.09	
Weighted adjustment				99.7%		99.7%	102.1%	

Group Code	Percent of Total Class	Class 07 Summary		Percent Weighted Adjustment
		Percent Group Adjustment	Percent Weighted Adjustment	
718	2.3	60.2	60.2	1.4
753	38.8	167.2	167.2	64.9
760	5.9	122.7	122.7	7.2
790	11.9	108.6	108.6	12.9
791	11.4	97.5	97.5	11.1
792	1.9	63.1	63.1	1.2
793	1.4	107.9	107.9	1.5
794	7.6	114.7	114.7	8.7
798	14.2	102.1	102.1	14.5
Subtotal	95.4	95.4	95.4	123.4
Other	4.6	4.6	4.6	6.0
Total	100.0	100.0	100.0	129.4

Group Code	Percent of Total Class	Class 07 Summary		Percent Weighted Adjustment
		Percent Group Adjustment	Percent Weighted Adjustment	
718	2.3	60.2	60.2	1.4
753	38.8	168.2	168.2	65.3
760	5.9	120.8	120.8	7.1
790	11.9	93.7	93.7	11.2
791	11.4	104.5	104.5	11.9
792	1.9	63.1	63.1	1.2
793	1.4	150.2	150.2	2.1
794	7.6	121.9	121.9	9.3
798	14.2	99.7	99.7	14.2
Subtotal	95.4	123.7	123.7	123.7
Other	4.6	4.6	4.6	6.0
Total	100.0	129.7	129.7	129.7

*Assumes the same increase as the sample.