

Exhibit XIII is a survey of U.S. manufacturers and lists expenditures for Selling Expenses as a percent of Net Sales. It is interesting to note the amount of the sales dollar spent on what we have considered as inducements.

-Advertising Consumer	.45
-Advertising Dealer Aids	.63
-Advertising Agency Fees	.21
-Advertising Cooperative	.63
-Promotional Expenses	.23
-Delivery Allowances & Subsidies	<u>.06</u>
	2.21

A total of 2.21% of the sales dollar is expended for inducements with cooperative advertising and dealer aids heading the list.