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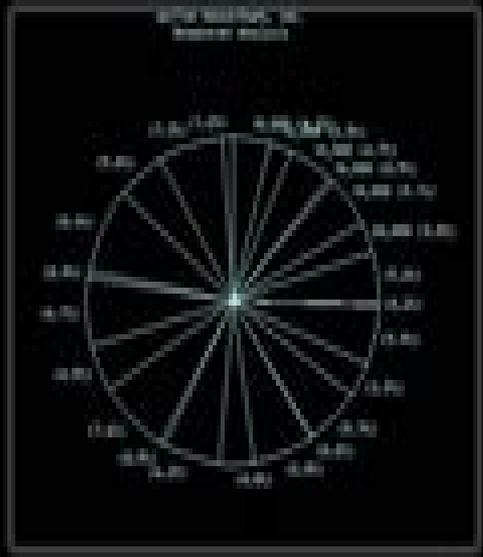**Worksheet** Range Copy Move File Print Graph Data System Quit
Global, Insert, Delete, Column, Erase, Titles, Window, Status, Page

	J	K	L	M	N
1		Variable Costs/Unit			Fixed Costs
2		Description	Cost/Unit		Description
3		=========================			=========================
4		Materials	$3.26		Plant Operation
5		Contract Labor	$3.75		Salaries
6		Energy	$1.45		Administration
7		Sales Commissions	$2.21		Sales & Marketing
8		Freight	$0.32		Research & Development
9			---------		
10		Total	$10.99		

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