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line that could be fitted to the data.

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Solution 1 Total Cost Direct Material
Direct Labor Factory Overhead SG&A
Steel used in the armoring \$ 67,150 \$
67,150 Armor grade glass for windows
7,000 - \$ 7,000 Factory rent 4,800 -
4,800 Electricity to run the welding
equipment 1,300 - 1,300

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