

(1) Freight charges not otherwise included in the invoice cost or the replacement cost of the merchandise, as herein set forth, and

(2) Cartage to the retail outlet if performed or paid for by the retailer, which cartage cost, in the absence of proof of a lesser cost, shall be deemed to be three-fourths ($\frac{3}{4}$) of one percent (1%) of the cost of the merchandise to the retailer as herein defined, after adding thereto freight charges but before adding thereto cartage and mark-up.

(3) A mark-up to cover in part the cost of doing business, which mark-up in the absence of proof of a lesser cost, shall be five percent (5%) of the cost to the retailer as herein set forth, after adding thereto freight charges and cartage, but before adding thereto the mark-up.

(b) "Cost to the Wholesaler" shall mean the invoice cost of merchandise to the wholesaler or the replacement cost of the merchandise to the wholesaler, whichever is lower; less all discounts except customary discounts for cash, to which shall be added:

(1) Freight charges not otherwise included in the invoice cost or replacement cost of the merchandise as herein set forth.

(2) Cartage to the retail outlet if performed or paid for by the wholesaler, which cartage cost, in the absence of proof of a lesser cost, shall be deemed to be three-fourths ($\frac{3}{4}$) of one percent (1%) of the cost of the merchandise to the wholesaler, as herein set forth, after adding thereto freight charges, but before adding thereto cartage.

(3) A mark-up to cover in part the cost of doing business, which mark-up, in the absence of proof of a lesser cost, shall be one percent (1%) of the cost to the wholesaler, as herein set forth, after adding thereto freight charges and cartage, but before adding thereto the mark-up.

(c) When used in this Act, the term "Replacement Cost" shall mean the cost per unit for which the merchandise sold or offered for sale could have been bought by the seller at any time within thirty (30) days prior to the date of sale or the date upon which it is offered for sale by the seller if bought in the same quantity or quantities as the seller's last purchase of the said merchandise.

(d) When one or more items are advertised, offered for sale, or sold with one or more other items at a combined price, or are advertised, offered as a gift, or given with the sale of one or more other items, each and all of said items shall for the purpose of this Act be deemed to be advertised, offered for sale, or sold, and the price of each item named shall be governed by the provisions of paragraph (a) or (b) of Section 112, respectively.