**Converting Cost to Retail to Cost**

$10.00 cost 30% gross profit X 1.43 = $14.30 X .7 = $10.01

$10.00 cost 35% gross profit X 1.54 = $15.40 X .65 = $10.01

$10.00 cost 40% gross profit X 1.67 = $16.70 X .6 = $10.02

$10.00 cost 45% gross profit X 1.82 = $18.20 X .55 = $10.01