LTPD sampling plans minimizing the mean inspection cost per lot of process average quality when the remainder of rejected lots is inspected were originally designed for the inspection by attributes. The single sampling plans for the inspection by variables and for the inspection by variables and attributes (all items from the sample are inspected by variables, remainder of rejected lots is inspected by attributes) were then proposed. Under the same protection of consumer the LTPD plans for inspection by variables are in many situations more economical than the corresponding sampling plans for inspection by attributes. Comparative efficiency of sampling plan for inspection by variables and attributes can be assessed using a measure which has been proposed for this purpose.

**Key Words:** Acceptance sampling, consumer's risk, cost of inspection, single sampling