

PLAINTIFFS
EXHIBIT
JL 869

MTC 013365

COVER SHEET FOR B-LEVEL DOCUMENTS
REMOVED IN PRIVILEGE REVIEW

ORIGINAL B-LEVEL BOX NO. _____

PRODUCTION BOX NO. DEN-15

FILE NO. 3

FILE NAME Records Pulled From Fiber Files

MTC 013366

Accounting Methods
October 2, 1964

→ E. J. Derichsweiler, Denison
M. Sanders, Long Beach
A. E. Christiaens, Manville Plant
B. J. Lemonier, Marrero
H. F. Daniels, Stockton
R. F. Cohrs, Waukegan

Accounting Advocate A-25 Fibre

The following confirms my wire of today.

Because of the relatively insignificant effects on standard unit costs of finished goods and after further consideration of the effects of revaluing the Asbestos Fibre Purchased inventory account, it has been decided not to revalue any inventory accounts for the retroactive price change for A-25 fibre.

Please disregard the last paragraph of my letter of August 28, 1964 and if any inventory revaluation entries have been made, please reverse them in September accounting.

Accordingly, valuation of inventory and usage of A-25 fibre should be at the standard unit costs established in January and all differences between the cost of receipts and the value of inventory will be recorded in the price variation account for the remainder of 1964.

A. J. Roth

cc: T. R. Smith, GHQ
W. T. Lundell, DHQ
A. P. Carpenter, HAC
J. A. Torgesen, HAC
N. Fedoruk

MTC 013367

*may 14
TAC 12
11:41*

Accounting Methods
P. O. Box 400
Manville, N. J.

February 9, 1968

Managers of Service or Finance Managers

SPECIAL FIBRE PRICING

In accordance with K. V. Lindell's letter of December 26, 1967 to Division General Managers, each division using Jeffrey or Advocate fibres is to receive a credit of \$10. per ton for any excess of physical receipts over quantity used for the period January through May. *what happens after May*

Entry to credit each division (and shop for ESL statements) will be made on HAC records at the end of May. In order to furnish HAC with the necessary information to make these entries and to provide interim information monthly, we have designed a combination work sheet and report form as per the attached.

Each month, as soon as possible after detailed inventory records for asbestos fibre have been completed, compute and enter total tons (to the nearest tenth of a ton) of asbestos fibre received and total tons used by shop. Enter separately for Jeffrey fibre and for Advocate fibre. Also compute total tons received and used for the plant and enter on line for Total.

Receipts quantity is quantity physically received in the period - not quantity billed.

If there are instances where more than one shop is using fibre from the same inventory, allocate receipts and usage to the using shops.

It is intended that one copy of the attached form be used as the work sheet for entering the data for each month. Do not enter any data in the last four columns until after May data has been entered.

Each month after the latest month's data has been entered, duplicate a copy of the work sheet/report form and send to R. A. Rowden, HAC, to arrive on or before the 6th working day. For the January report, complete and forward the report as soon as possible.

For the May report, after entry of May data, compute total tons received and used for each shop and enter in columns for Total. Also for each shop, compute excess of tons received over tons used and enter in column for Net Excess. Compute and enter value at \$10. per ton.

If quantity used exceeds quantity received for a particular shop, identify net excess quantity as a credit by entering an asterisk immediately following the amount - do not enter any \$ Value for this shop. Compute total plant \$ Value based on net excess tonnage for total plant and allocate to those shops that had excesses of receipts over usage.

J. H. Hanford

cc: Plant Managers
Division Controllers

MTC 013369

1) ~~Richardson~~ *RL*

2) *Coker LG*

3) *TACK - retain*

'68 SEP 5 AM

Accounting Methods
P. O. Box 400
Manville, N. J.

September 3, 1968

JA
W. E. Roush, Denison
E. J. Derichsweiler, Green Cove
M. C. Sanders, Long Beach
A. E. Christiaens, Manville Plant
I. E. Martin, Marrero
H. F. Daniels, Stockton
R. F. Cohrs, Waukegan

ADVOCATE FIBRE RECEIPTS

We have been advised that effective for 1968 shipments, Advocate fibres will be sold to the Pipe Division FOB Baie Verte, Nfld., all freight and handling charges for account of the receiving plants.

As before, Advocate billing for cost of fibre plus loading at Baie Verte and ocean freight to port of discharge will be paid by GHQ and will be recorded on your books from copy of the billing as debit to Account 61103 Price Variation - Fibre (Outside Purchase) and credit to Headquarters Control Account 27XXX.

Marine insurance coverage will be placed by GHQ Traffic Department and premiums will be charged to the respective locations by inter-office charge.

All other costs in connection with these shipments such as stevedoring, entry fees, inland transportation, etc., will be paid and accounted by the receiving locations. However, in order to keep the various offices informed of the total cost of Advocate fibre receipts, please send copies of all locally paid charges to the following:

H. F. Washburn, GHQ
L. R. Delaney, Jeffrey Mine
W. R. Johnson, Manville Plant

248
A. J. Roth

cc: H. F. Washburn, GHQ
L. R. Delaney, Jeffrey Mine
W. R. Johnson, Manville Plant
O. B. Merchant, Waukegan DPC
H. Glatt, Funderne DPC

MTC 013370

INVOICE



WALTON & SON STEVEDORING AND CONTRACTING
13020 SARAH LANE, BOX 9767, HOUSTON, TEXAS 77015

NO.
311

Date NOVEMBER 30, 1973

JOHNS MANVILLE PRODUCTS

ATTN: MR. L.I. RICHARDS

DENISON, TX

DATE	BARGE NO.	DESCRIPTION
40500-16		UNLOADING AND RELOADING MATERIAL IN OUR YARD AND LOCAL TRANSPORTATION.

RATE	AMOUNT
	1,600.00

MTC 013371

TOTAL \$ 1,600.00

ALL INVOICES PAYABLE NET 10 DAYS

THANK YOU

3271

Flow Price Unit For Cost/ton

TYPE	CLASS	FRONT	BACK	DEPTH	DATE	TIME
STATION						
APPROX						
GSA						
JEFFREY						
RIVERS						
ADVOCATE						

MTC 013374

Even Run 1/10/50

Time	Temp	Wind	Clouds	Bar	Notes
10:00	10°				
10:15					
10:30					
10:45					
11:00					
11:15					
11:30					
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23:45					
24:00					

MTC 013375

Flow Rate and Gas Cost/Ton

[illegible]

MTC 013376

72

MTC 013382

72 ✓

MTC 013383

TRK

DHQ, Manville
July 10, 1963

*Free - No. make cc.
for CAS
(WES)
LIR*

McC

for
G. C. ~~Estacion~~ - Denison
A. Harris - Long Beach
H. Engel - Manville
L. Inguagiato - Marrero
D. R. Thomas - Stockton
E. A. Paddock - Waukegan
G. DeLong - Green Cove

FIBRE PRICES

Attached, for your location, is a current up-to-date price list for the various fibres.

The attachment shows grades, color coding, f.o.b. points and prices, and freight charges as of 6/1/68.

All costs are in U.S. dollars, on a per ton basis.

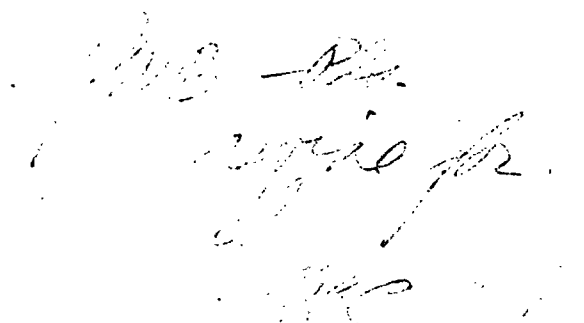
JP
JEFF4 P V @ 231.63
F. T. Petersen

cc: J. E. Hesse
K. J. Whalen
D. C. Josephs
D. Nowlin
W. R. Johnson
file
c

FTP/ga

ATTACHMENTS

MTC 013384


WIRE DONJM GCSJM MARJM


 .MANJMJM 10/29

G C EGGLESTON DELCNG INGUAGIATO

RE LTR 10-21-68 ON STANDARD FIBER

BLENDS PAGE 2 BLEND M751 SHLD BE 13.3 PCT BLUE 26.7 PCT REEVES
60.0 PCT ADVOCATE A-25 THIS WILL ALLOW EVEN BAGS FOR 1500 LB BATCH
PLS CHANG LETTER ACCORDINGLY

HESSE

WIRE

 310292141

MCF 056

MTC 013385

STRACHAN SHIPPING COMPANY

HOUSTON, TEXAS Sept. 25 19 73

ADVOCATE MINES, LTD.

P.O. BOX 1500

ASBESTOS, QUEBEC

CREDIT

WE TO-DAY _____ YOUR ACCOUNT AS FOLLOWS

10M A

MY "THORA BANK"

REFUND OF AGENCY FEE

PER LETTER STRACHAN SHIPPING CO.

\$ 250.00

SEPT. 24, 1973

STRACHAN SHIPPING COMPANY

PER _____

M. ROBOFSKY

MTC 013386

ADVOCATE MINES LIMITED

INVOICE

INVOICE NO. ADV-722		CUSTOMER ORDER P32-02980		CUSTOMER REQUISITION		F.O.B. BAIE VERTE, Nfld		FILE NO.		P.C.		IMO 1 - INVOICE DATE 6/04/73	
DEST JM CUSTOMER		REC SALES CREDIT 1		SALES CREDIT 2		SALES CREDIT 3		SALES CREDIT 4		SHIPPED FROM		IMO 1 - DATE SHIPPED	

TERMS - CASH DISCOUNT IF EARNED APPLIES ON NET MATERIAL VALUE.

VIA		M/V THORA DAN TO HOUSTON MAY 18/73	
SOLD TO		REMIT TO ADDRESS	
JOHNS-MANVILLE PRODUCTS CORP PIPE DIVISION DENISON, TEXAS			
SHIP TO - SAME UNLESS OTHERWISE INDICATED BELOW			

SHORT TONS ORDERED	GRADE	DESCRIPTION	NO. OF BAGS SHIPPED	SHORT TONS SHIPPED	PRICE PER TON	AMOUNT
		CUSTOMS-BAIE VERTE			88.77	
		DUNNAGE			64.61	
		U.S. EQUIVALENT - 153.38 @ 1.0040				153.38

MTC 013387

"MEMORANDUM COPY ONLY."
This Invoice Will Be
Paid by GHQ

ADVOCATE MINES LIMITED

INVOICE

ADVANCE BILLING		CUSTOMER ORDER		CUSTOMER REQUISITION		F.O.B.		P.C.		(MO) - INVOICE DATE	
ADV-753		P32-258		830-612						11/13/73	
JIM CUST. #1		SALES CREDIT 1		SALES CREDIT 2		SALES CREDIT 3		SALES CREDIT 4		(MO) - DATE SHIPPED	
										10/27/73	

TERMS - CASH DISCOUNT IF EARNED APPLIES ON NET MATERIAL VALUE.

NET 20 DAYS

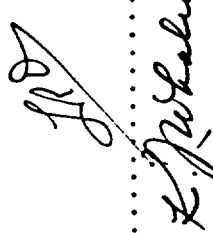
VIA

"VIVI BEVA" TO HOUSTON

SOLO TO

JOHN MANVILLE PRODUCTS CORP.,
PIPE DIVISION
DENISON, TEXAS
SHIP TO "SAME" UNLESS OTHERWISE INDICATED BELOW

REMIT TO ADDRESS

SHORT TONS ORDERED	GRADE	DESCRIPTION	NO. OF BAGS SHIPPED	SHORT TONS SHIPPED	PRICE PER TON	AMOUNT
		CUSTOMS SERVICE - BAIE VERTE				147.89
		US EQUIVALENT @ 1.0104 = 149.43				
APPROVED FOR PAYMENT						
 11/19/73 "MEMORANDUM COPY ONLY" This Invoice Will Be Paid by GHQ						

MTC 013388

ADVOCATE MINES LIMITED

INVOICE

LIR

OFFICE NO		ADD'L BILLING		CUSTOMER REQUISITION		F.O.B.		FILE NO.		P.C.		INVOICE DATE	
ADV-753		P32-258		830-612								10/30/73	
EST		REC		SALES CREDIT 1		SALES CREDIT 2		SALES CREDIT 3		SALES CREDIT 4		SHIPPED FROM	
												10/27/73	

TERMS - CASH DISCOUNT IF EARNED APPLIES ON NET MATERIAL VALUE.

NET 20 DAYS

"WIVI BEWA" TO HOUSTON

OLD TO

JOHNS MANVILLE PRODUCTS CORP,
PIPE DIVISION
DENISON, TEXAS
IF TO SAME UNLESS OTHERWISE INDICATED BELOW

REMIT TO ADDRESS

SHORT TONS ORDERED	GRADE	DESCRIPTION	NO OF BAGS SHIPPED	SHORT TONS SHIPPED	PRICE PER TON	AMOUNT
		OCEAN FREIGHT-LUMP SUM				65290.40
		US EQUIVALENT-\$65500.00				
<i>APPROVED FOR PAYMENT</i> <i>11/8/73</i> <i>3000 Short Tons</i>						

MTC 013389

"MEMORANDUM COPY ONLY."
This Invoice Will Be
Paid by GHIQ

Marlow
make sure the inventory on a
method will allow us full
knowledge of lot and for
identification.
LR
Division Headquarters
December 5, 1963

N. W. Hendry - Asbestos

Advocate Fiber Shipments
for Marrero & Denison

Please refer to your subject letter to K. J. Whalen dated 11/26/63 and your general letter on all fibers dated 11/25/63.

With respect to the overall question of Advocate fiber, would you please advise us regarding the following.

1. It is our understanding that the minimum Point Value specification for Advocate is 70. Is this correct?
2. Will the Point Value of Advocate be checked before the material is shipped?
3. Assuming the answer to #2 is yes, are we correct that any minus 70 PV lots will be held for specific clearance by Pipe Division DHQ (e.g. the writer).
4. I gather that you identify your Point Values by lot numbers. Are the bags marked with the lot numbers for future identification as you are now doing with 4H?

Assuming that the bags are marked with lot numbers, would you please advise us as to the lot numbers in the Marrero and Denison shipments so that we may pass this along. These lot numbers will be helpful or necessary in segregating the inventories.

7/8
F. T. Petersen

cc: J. B. McCarty
K. J. Whalen
J. R. Hutchison - AFD Asbestos
S. K. Brigham - " "
W. P. Archer - " "
J. W. Miles - Marrero
J. E. Hesse - Denison

P. S. J.E.Hesse - J.W. Miles - Attached is a copy of N.W.Hendry's ltr. of 11/26 regarding the point values of the Advocate fiber being shipped to your locations. I will advise you regarding the lot numbers & bag identification as soon as received. This fiber should be stored so that it may be identified and in turn used at the lower point value reported 62 for Marrero & 65 for Denison.

F.T.P.

Richards
note
MTC 013390

DEC - 2 1963

A.F.D. ASBESTOS
Nov. 26th, 1963

K. Whalen - CHQ, New York

ADVOCATE FIBRE SHIPMENTS FOR
MARRERO AND DENNISON

We confirm our telephone conversation with you of today's date whereby we plan to ship the following tonnages and point value ranges, on November 21st, from Baie Verte to your Marrero and Dennison plants.

700 tons Advocate A-25 to Marrero 52 - 54 points
400 tons Advocate A-25 to Dennison 65 - 68 points

You advised that this would be quite satisfactory on the basis of your advance knowledge of the point value ranges.


N.W. HENDRY

NWH/oh

cc: F.T. Peterson - CHQ, New York
J.B. McInty - CHQ, New York
J.R. Hutchinson
S.K. Brigham
W.P. Archer

MTC 013391

Deputy Ho } Will this show
TRK } us an increase
in costs?
HLL

JH
WER

DHQ-Manville
July 18, 1968

~~C. C. Eggleston~~ Denison
A. Harris - Long Beach
H. Engel - Manville
L. Inguagiato - Marrero
D. R. Thomas - Stockton
E. Paddock - Waukegan
G. DeLong - Green Cove Springs

ADVOCATE FIBRE

Please note the attached copy of a letter dated 7/17/68 from
H. F. Washburn to A. J. Roth.

The procedures to be followed by Advocate and DHQ and the plants
differ from that in effect during the previous shipments of
Advocate.

We will keep you advised of the procedures to be followed when
payment of Advocate bills are required.

W.R.J.
W. R. Johnson

cc: H. F. Washburn
file
chrono

WRJ/mb
Encl.

MTC 013392

GCE

WRT
OK
follow
advise
Plants
738

A. J. Roth-Manville

General Headquarters
July 17, 1968

cc
F. T. Petersen-Box 89 Manville
L. R. Delaney-Jeffrey Mins
file
chrono



FILE 601-ADVOCATE MINES, LTD.

Henceforth Advocate fibres will be sold to the Pipe Division FOB Baie Verte, Nfld., all freight and handling charges for account of the receiving plants.

Based on conversation with L. R. Delaney, each pipe plant will be billed for cost of fibre plus loading at Baie Verte and ocean freight to port of discharge. All other charges are payable in the U.S., as heretofore, but the problem is whether the individual plants should pay and absorb or forward to TP DHQ. I recommend the former procedure.

Marine insurance coverage will be placed by me, and premiums charged to the receiving locations on an intercompany debit.

As stated above, I feel the plants should pay for stevedoring, entry fees, inland transportation etc., and furnish TP DHQ and me with copies of all paid bills. I need them to accumulate total disbursement for the President's office and at the same time check for any irregularities.

Your comments will be appreciated.

H. F. Washburn
pj-13

MTC 013393

Murphy

~~WER~~

Division Headquarters
Box 89 - Manville Plant
January 17, 1968

G. C. Eggleston-Denison
L. Inguagiato-Marrero

ADVOCATE SHIPMENTS

To Eggleston?

*Not needed
for up to date
std. posts
file.*

Enclosed are copies of list of p.v.s. and lot numbers of Advocate fibre shipped to you via "Ole Rinde" ex Baie Verte January 6, 1968.

Also enclosed for your information are memorandum copies of the billings involved.

[Signature]
W. R. Johnson

*Billed
Green 72 P.V.*

cc: W. Roush-Denison ✓
L. Richards-Denison
J. Boudreaux-Marrero
I. Martin-Marrero
File (2)
Chrono

WRJ/mb

MTC 013394

700	-200	-400	-500	-	-2	-3	-1	-5
68	133	314	490	-1	178	217		
	149	330				291		

MTC 013395